T63.113/2:991

Monthly Treasury Statement

of Receipts and Outlays
of the United States Government

U.S. DEPOSITORY COPY

For Fiscal Year 1991 Through **January 31, 1991**, And Other Periods

Highlight

The President's budget for FY 1992 was released by the Office of Management and Budget on February 4, 1991, and the estimates are included.

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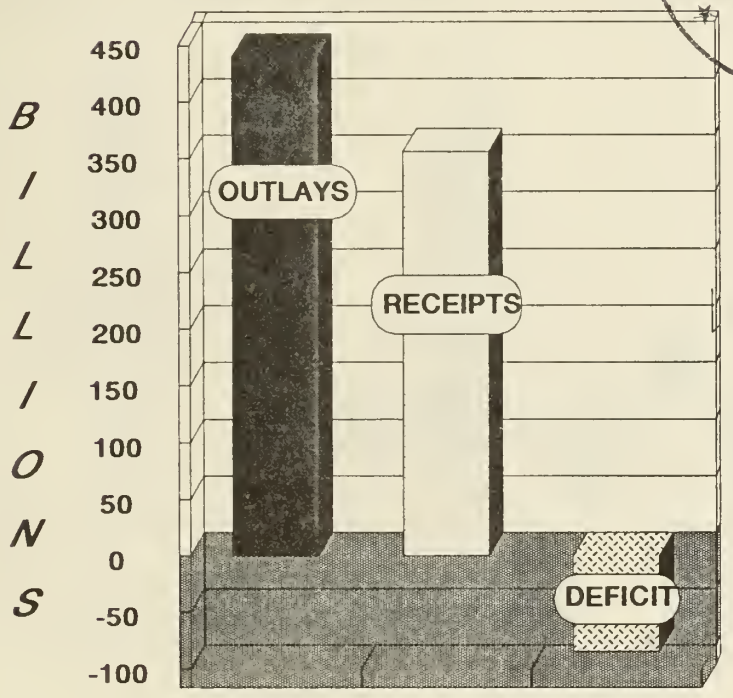
RECEIPTS, OUTLAYS, AND SURPLUS/DEFICIT
THROUGH JANUARY 1991



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Compiled and Published by
The Financial Management Service
Department of the Treasury

Introduction

The *Monthly Treasury Statement of Receipts and Outlays of the United States Government (MTS)* is prepared by the Financial Management Service, Department of the Treasury, and after approval by the Fiscal Assistant Secretary of the Treasury, is normally released on the 15th workday of the month following the reporting month. The publication is based on data provided by Federal entities, disbursing officers, and Federal Reserve banks.

Audience

The *MTS* is published to meet the needs of: Those responsible for or interested in the cash position of the Treasury; Those who are responsible for or interested in the Government's budget results; and individuals and businesses whose operations depend upon or are related to the Government's financial operations.

Disclosure Statement

This statement summarizes the financial activities of the Federal Government and off-budget Federal entities conducted in accordance with the Budget of the U.S. Government, i.e., receipts and outlays of funds, the surplus or deficit, and the means of financing the deficit or disposing of the surplus. Information is presented on a modified cash basis: receipts are accounted for on the basis of collections; refunds of receipts are treated as deductions from gross receipts, revolving and management fund receipts, reimbursements and refunds of monies previously expended are treated as deductions from gross outlays; and interest on the public debt (public issues) is recognized on the accrual basis. Major information sources include accounting data reported by Federal entities, disbursing officers, and Federal Reserve banks.

Triad of Publications

The *MTS* is part of a triad of Treasury financial reports. The *Daily Treasury Statement* is published each working day of the Federal Government. It provides data on the cash and debt operations of the Treasury based upon reporting of the Treasury account balances by Federal Reserve banks. The *MTS* is a report of Government receipts and outlays, based on agency reporting. The *U.S. Government Annual Report* is the official publication of the detailed receipts and outlays of the Government. It is published annually in accordance with legislative mandates given to the Secretary of the Treasury.

Data Sources and Information

The Explanatory Notes section of this publication provides information concerning the flow of data into the *MTS* and sources of information relevant to the *MTS*.

Table 1. Summary of Receipts, Outlays, and the Deficit/Surplus of the U.S. Government, Fiscal Years 1990 and 1991, by Month

[$ millions]

Period	Receipts	Outlays	Deficit/Surplus (–)
FY 1990			
October	68,426	94,510	26,084
November	71,213	100,945	29,732
December	89,130	103,901	14,772
January	99,538	91,256	–8,282
February	65,170	100,377	35,207
March	64,819	118,142	53,324
April	139,624	97,795	–41,829
May	69,212	111,693	42,482
June	110,614	121,719	11,105
July	72,356	98,280	25,924
August	78,486	131,206	52,719
September	102,874	82,026	–20,848
Year-to-Date	**1,031,462**	**1,251,850**	**220,388**
FY 1991			
October	78,711	[1]109,995	31,285
November	72,819	[2]120,529	47,711
December	102,266	[3]109,578	7,311
January	101,802	100,042	–1,760
Year-to-Date	**355,598**	**440,144**	**84,546**

[1]Includes an adjustment of $177 million for the Federal Deposit Insurance Corporation.
[2]Includes an adjustment of –$342 million for the Bureau of Indian Affairs.
[3]Includes a net adjustment of –$79 million which represents $407 million for the Bureau of Indian Affairs and –$486 million for the Federal Deposit Insurance Corporation.

Table 2. Summary of Budget and Off-Budget Results and Financing of the U.S. Government, January 1991 and Other Periods

[$ millions]

Classification	This Month	Current Fiscal Year to Date	Budget Estimates Full Fiscal Year[1]	Prior Fiscal Year to Date (1990)	Budget Estimates Next Fiscal Year (1992)[1]
Total on-budget and off-budget results:					
Total receipts	101,802	355,598	1,091,440	328,306	1,165,029
On-budget receipts	71,112	260,130	793,153	245,407	849,775
Off-budget receipts	30,690	95,468	298,287	82,900	315,254
Total outlays	100,042	440,144	1,409,563	390,611	1,445,902
On-budget outlays	80,124	365,332	1,171,658	321,008	1,194,205
Off-budget outlays	19,918	74,812	237,905	69,603	251,697
Total surplus (+) or deficit (−)	+1,760	−84,546	−318,123	−62,305	−280,874
On-budget surplus (+) or deficit (−)	−9,012	−105,203	−378,505	−75,602	−344,430
Off-budget surplus (+) or deficit (−)	+10,772	+20,656	+60,382	+13,297	+63,557
Total on-budget and off-budget financing	−1,760	84,546	318,123	62,305	280,874
Means of financing:					
Borrowing from the public	31,764	129,849	307,192	81,649	277,770
Reduction of operating cash, increase (−)	−30,627	−22,660	10,155	−4,078	.....
By other means	−2,898	−22,643	776	−15,266	3,104

[1]Based on the FY 1992 Budget released by the Office of Management and Budget on February 4, 1991.
Note: Details may not add to totals due to rounding.

Figure 1. Monthly Receipts, Outlays, and Budget Deficit/Surplus of the U.S. Government, Fiscal Years 1990 and 1991

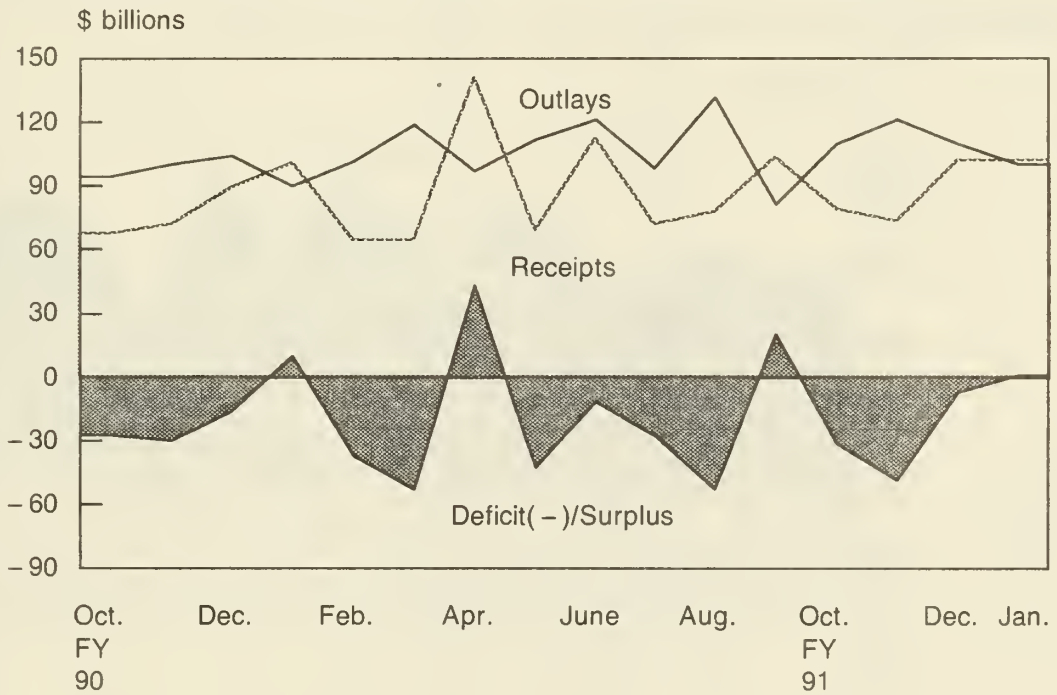

Figure 2. Monthly Receipts of the U.S. Government, by Source, Fiscal Years 1990 and 1991

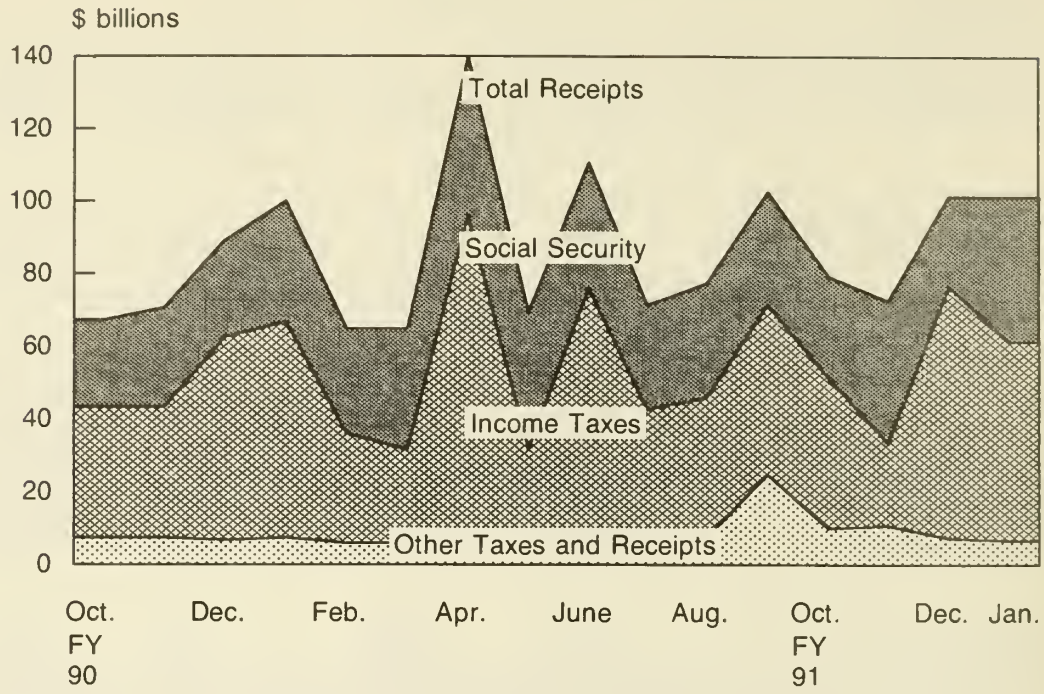

Figure 3. Monthly Outlays of the U.S. Government, by Function, Fiscal Years 1990 and 1991

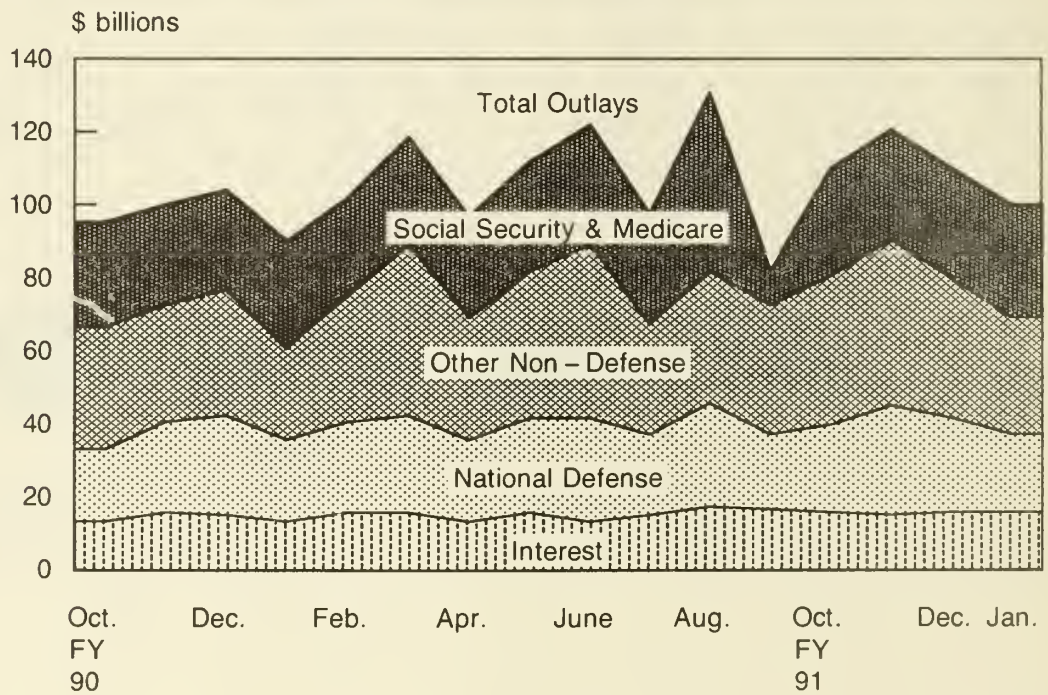

Table 3. Summary of Receipts and Outlays of the U.S. Government, January 1991 and Other Periods

[$ millions]

Classification	This Month	Current Fiscal Year to Date	Comparable Prior Period	Budget Estimates Full Fiscal Year[1]
Budget Receipts				
Individual income taxes	50,882	165,200	163,439	492,635
Corporation income taxes	3,829	29,260	25,111	95,866
Social insurance taxes and contributions:				
Employment taxes and contributions (off-budget)	30,690	95,468	82,900	298,287
Employment taxes and contributions (on-budget)	7,782	24,275	21,535	77,888
Unemployment Insurance	778	4,175	3,849	21,194
Other retirement contributions	354	1,488	1,483	4,586
Excise taxes	2,931	11,899	11,227	44,810
Estate and gift taxes	906	3,557	3,182	12,241
Customs duties	1,324	5,487	5,647	17,698
Miscellaneous receipts	2,326	14,789	9,933	26,236
Total Receipts	**101,802**	**355,598**	**328,306**	**1,091,440**
(On-budget)	**71,112**	**260,130**	**245,407**	**793,153**
(Off-budget)	**30,690**	**95,468**	**82,900**	**298,287**
Budget Outlays				
Legislative Branch	189	762	685	2,548
The Judiciary	193	597	507	2,056
Executive Office of the President	16	61	51	258
Funds Appropriated to the President	467	5,537	3,962	11,254
Department of Agriculture	4,553	21,198	16,302	55,432
Department of Commerce	192	1,035	1,009	2,796
Department of Defense—Military	20,868	99,150	92,614	287,451
Department of Defense—Civil	2,251	8,736	8,186	26,415
Department of Education	2,508	9,210	8,390	24,839
Department of Energy	896	4,509	4,287	13,539
Department of Health and Human Services, except Social Security	18,067	67,167	59,711	222,435
Department of Health and Human Services, Social Security	20,864	85,992	78,538	263,837
Department of Housing and Urban Development	1,870	7,906	6,827	23,473
Department of the Interior	594	[2]2,220	2,214	6,386
Department of Justice	644	2,986	2,278	8,689
Department of Labor	3,228	9,887	7,350	34,503
Department of State	153	1,537	1,369	4,306
Department of Transportation	2,560	10,449	9,897	30,768
Department of the Treasury:				
Interest on the Public Debt	18,373	105,121	94,413	286,290
Other	−1,208	−6,505	−4,157	−9,243
Department of Veterans Affairs	948	10,280	8,833	31,338
Environmental Protection Agency	423	1,819	1,602	5,776
General Services Administration	160	318	−606	756
National Aeronautics and Space Administration	851	4,753	4,071	13,499
Office of Personnel Management	3,267	11,359	10,345	35,161
Small Business Administration	39	276	195	529
Other independent agencies:				
Resolution Trust Corporation	−400	10,765	2,138	84,579
Other	672	[3]8,620	9,645	41.130
Allowances, undistributed	.....	.....	.....	8,200
Undistributed offsetting receipts:				
Interest	−85	−33,604	−29,091	−70,343
Other	−3,109	−11,997	−10,954	−39,093
Total Outlays	**100,042**	**440,144**	**390,611**	**1,409,563**
(On-budget)	**80,124**	**365,332**	**321,008**	**1,171,658**
(Off-budget)	**19,918**	**74,812**	**69,603**	**237,905**
Surplus (+) or deficit (−)	**+1,760**	**−84,546**	**−62,305**	**−318,123**
(On-budget)	**−9,012**	**−105,203**	**−75,602**	**−378,505**
(Off-budget)	**+10,772**	**+20,656**	**+12,297**	**+60,382**

[1]Based on the FY 1992 Budget released by the Office of Management and Budget on February 4, 1991.

[2]Includes a net adjustment of $65 million which represents −$342 million for November 1990 and $407 million for December 1990 to correct agency reporting error.

[3]Includes a net adjustment of $177 million for October 1990 and $485 million for December 1990 to decrease outlays and record the redemption of agency securities.

. . . No Transactions.

Table 4. Receipts of the U.S. Government, January 1991 and Other Periods

[$ millions]

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Receipts	Refunds (Deduct)	Receipts	Gross Receipts	Refunds (Deduct)	Receipts	Gross Receipts	Refunds (Deduct)	Receipts
Individual income taxes:									
Withheld	[1]29,390			139,232			136,806		
Presidential Election Campaign Fund	(**)			1			1		
Other	[1]21,799			29,873			30,249		
Total—Individual income taxes	51,189	308	50,882	169,106	3,907	165,200	167,055	3,616	163,439
Corporation income taxes	5,025	1,197	3,829	34,273	5,013	29,260	30,667	5,556	25,111
Social Insurance taxes and contributions:									
Employment taxes and contributions:									
Federal old-age and survivors ins. trust fund:									
Federal Insurance Contributions Act taxes	[1]26,438	.....	26,438	84,945	.....	84,945	74,462	.....	74,462
Self-Employment Contributions Act taxes	[1]1,314	.....	1,314	1,314	.....	1,314	995	.....	995
Deposits by States	−1	.....	−1	−1	.....	−1	2	.....	2
Other	(**)	.....	(**)	(**)	.....	(**)	(**)	.....	(**)
Total—FOASI trust fund	27,751	.....	27,751	86,259	.....	86,259	75,459	.....	75,459
Federal disability insurance trust fund:									
Federal Insurance Contributions Act taxes	[1]2,800	.....	2,800	9,070	.....	9,070	7,345	.....	7,345
Self-Employment Contributions Act taxes	[1]139	.....	139	139	.....	139	96	.....	96
Deposits by States	(**)	.....	(**)	(**)	.....	(**)	(**)	.....	(**)
Total—FDI trust fund	2,939	.....	2,939	9,209	.....	9,209	7,441	.....	7,441
Federal hospital insurance trust fund:									
Federal Insurance Contributions Act taxes	[1]7,080	.....	7,080	22,670	.....	22,670	20,087	.....	20,087
Self-Employment Contributions Act taxes	[1]342	.....	342	342	.....	342	262	.....	262
Receipts from Railroad Retirement Board	.....	.....	.....	.....	.....	.....	.....	.....	.....
Deposits by States	(**)	.....	(**)	1	.....	1	1	.....	1
Total—FHI trust fund	7,421	.....	7,421	23,012	.....	23,012	20,350	.....	20,350
Railroad retirement accounts:									
Rail industry pension fund	226	−3	229	710	−4	714	674	29	645
Railroad social security equivalent benefit	132	.....	132	549	.....	549	539	.....	539
Total—Employment taxes and contributions	38,469	−3	38,472	119,739	−4	119,743	104,464	29	104,435
Unemployment insurance:									
State taxes deposited in Treasury	473	.....	473	2,978	.....	2,978	3,228	.....	3,228
Federal Unemployment Tax Act taxes	255	4	251	1,091	26	1,065	522	31	491
Railroad Unemployment taxes	44	.....	44	94	.....	94	101	.....	101
Railroad debt repayment	10	.....	10	38	.....	38	29	.....	29
Total—Unemployment insurance	782	4	778	4,201	26	4,175	3,880	31	3,849
Other retirement contributions:									
Federal employees retirement—Employee contributions	341	.....	341	1,448	.....	1,448	1,445	.....	1,445
Contributions for non-Federal employees	13	.....	13	40	.....	40	39	.....	39
Total—Other retirement contributions	354	.....	354	1,488	.....	1,488	1,483	.....	1,483
Total—Social Insurance taxes and contributions	39,605	1	39,604	125,428	22	125,406	109,827	59	109,768
Excise taxes:									
Miscellaneous excise taxes[2]	1,092	22	1,070	5,482	74	5,409	4,834	198	4,636
Airport and airway trust fund	384	2	382	1,367	2	1,365	1,459	3	1,457
Highway trust fund	1,411	.....	1,411	4,999	96	4,902	5,105	190	4,915
Black lung disability trust fund	67	.....	67	223	.....	223	219	.....	219
Total—Excise taxes	2,955	24	2,931	12,071	172	11,899	11,617	390	11,227
Estate and gift taxes	929	23	906	3,664	107	3,557	3,264	81	3,182
Customs duties	1,363	38	1,324	5,718	230	5,487	5,873	226	5,647
Miscellaneous receipts:									
Deposits of earnings by Federal Reserve banks	1,030	.....	1,030	8,282	.....	8,282	9,064	.....	9,064
Contributions to the Defense Cooperation Account	1,063	.....	1,063	5,323	.....	5,323	.....	.....	.....
All other	233	1	233	1,187	4	1,183	869	(**)	869
Total—Miscellaneous receipts	2,327	1	2,326	14,793	4	14,789	9,933	(**)	9,933
Total—Receipts	103,393	1,591	101,802	365,054	9,456	355,598	338,236	9,930	328,306
Total—On-budget	72,703	1,591	71,112	269,586	9,456	260,130	255,337	9,930	245,407
Total—Off-budget	30,690	.....	30,690	95,468	.....	95,468	82,900	.....	82,900

[1]In accordance with the provisions of the Social Security Act as amended "Individual Income Taxes Withheld" has been decreased and "Federal Contributions Act Taxes" correspondingly increased by $3,941 million to correct estimates for the quarter ending December 31, 1989. "Individual Income Taxes Other" has been decreased and "Self Employment Contributions Act Taxes" correspondingly increased by $310 million to correct estimates for calendar year 1988 and prior.

[2]Includes amounts for windfall profits tax pursuant to P.L. 96-223.

... No Transactions.

(**) Less than $500,000.

Note: Details may not add to totals due to rounding

Table 5. Outlays of the U.S. Government, January 1991 and Other Periods

[$ millions]

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Legislative Branch:									
Senate	39	(**)	39	128	(**)	128	113	(**)	113
House of Representatives	64	(**)	64	213	(**)	212	190	(**)	190
Joint items	6	.....	6	54	.....	54	80	.....	80
Congressional Budget Office	1	.....	1	7	.....	7	6	.....	6
Architect of the Capitol	12	1	12	66	2	64	45	3	42
Library of Congress	11	.....	11	92	.....	92	98	.....	98
Government Printing Office:									
Revolving fund (net)	11	.....	11	34	.....	34	2	.....	2
General fund appropriations	6	.....	6	34	.....	34	32	.....	32
General Accounting Office	36	.....	36	130	.....	130	118	.....	118
United States Tax Court	4	.....	4	11	.....	11	10	.....	10
Other Legislative Branch agencies	1	.....	1	9	.....	9	10	.....	10
Proprietary receipts from the public	.....	2	−2	.....	3	−3	.....	10	−10
Intrabudgetary transactions	(**)	.....	(**)	−9	.....	−9	−6	.....	−6
Total—Legislative Branch	192	3	189	768	6	762	699	14	685
The Judiciary:									
Supreme Court of the United States	(**)	.....	(**)	6	.....	6	6	.....	6
Courts of appeals, district courts, and other judicial services	187	.....	187	560	.....	560	474	.....	474
Other	6	.....	6	32	.....	32	27	.....	27
Total—The Judiciary	193	.....	193	597	.....	597	507	.....	507
Executive Office of the President:									
Compensation of the President and the White House Office	3	.....	3	11	.....	11	11	.....	11
Office of Management and Budget	4	.....	4	17	.....	17	15	.....	15
Other	9	.....	9	33	.....	33	26	.....	26
Total—Executive Office of the President	16	.....	16	61	.....	61	51	.....	51
Funds Appropriated to the President:									
International Security Assistance:									
Guarantee reserve fund	14	26	−12	5,729	28	5,701	238	250	−12
Foreign military financing	−241	.....	−241	−2,115	.....	−2,115	1,305	.....	1,305
Economic support fund	128	.....	128	1,811	.....	1,811	2,032	.....	2,032
Military assistance	9	.....	9	30	.....	30	149	.....	149
Peacekeeping operations	4	.....	4	4	.....	4	5	.....	5
Other	2	.....	2	11	.....	11	13	.....	13
Proprietary receipts from the public	.....	65	−65	.....	96	−96	.....	101	−101
Total—International Security Assistance	−82	91	−173	5,470	124	5,346	3,743	351	3,392
International Development Assistance:									
Multilateral assistance:									
Contributions to the International Development Association	205	.....	205	205	.....	205	457	.....	457
International Organizations and Programs	2	.....	2	54	.....	54	120	.....	120
Other	25	.....	25	237	.....	237	122	.....	122
Total—Multilateral assistance	232	.....	232	497	.....	497	699	.....	699
Agency for International Development:									
Functional Development Assistance Program	75	.....	75	464	.....	464	462	.....	462
Sub-Saharan Africa, Development Assistance	24	.....	24	131	.....	131	98	.....	98
Operating Expenses, Agency for International Development	29	.....	29	123	.....	123	144	.....	144
Payment to Foreign Service Retirement and Disability Fund	(**)	.....	(**)	−2	.....	−2	.....	.....	.....
Other	11	6	5	74	14	60	61	13	48
Proprietary receipts from the public	.....	72	−72	.....	240	−240	.....	287	−287
Total—Agency for International Development	139	78	62	790	254	536	765	300	465
Peace Corps	10	.....	10	64	.....	64	49	.....	49
Overseas Private Investment Corporation	5	7	−2	16	47	−31	27	70	−43
Other	4	(**)	4	22	4	18	20	1	19
Total—International Development Assistance	391	85	306	1,389	306	1,083	1,561	371	1,190

Table 5. Outlays of the U.S. Government, January 1991 and Other Periods—Continued

[$ millions]

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Funds Appropriated to the President—Continued									
International Monetary Programs	−81	.....	−81	−272	.....	−272	−317	.....	−317
Military Sales Programs:									
Foreign military sales trust fund	1,553	.....	1,553	4,332	.....	4,332	2,756	.....	2,756
Special Defense Acquisition Fund	9	2	8	61	95	−35	57	109	−52
Proprietary receipts from the public	.....	1,147	−1,147	.....	4,920	−4,920	.....	3,026	−3,026
Other	1	.....	1	3	.....	3	19	.....	19
Total—Funds Appropriated to the President	**1,791**	**1,324**	**467**	**10,982**	**5,445**	**5,537**	**7,818**	**3,856**	**3,962**
Department of Agriculture:									
Departmental Administration	24	.....	24	57	.....	57	55	.....	55
Agricultural Research Service	50	.....	50	205	.....	205	201	.....	201
Cooperative State Research Service	35	.....	35	124	.....	124	118	.....	118
Extension Service	41	.....	41	123	.....	123	114	.....	114
Foreign Agricultural Service	11	.....	11	36	.....	36	31	.....	31
Foreign Assistance Programs	−35	.....	−35	99	.....	99	206	.....	206
Agricultural Stabilization and Conservation Service:									
Conservation Programs	153	.....	153	1,643	.....	1,643	1,446	.....	1,446
Other	(**)	.....	(**)	−27	.....	−27	−33	.....	−33
Federal Crop Insurance Corporation	82	22	60	598	270	328	711	280	431
Commodity Credit Corporation:									
Price support and related programs	2,316	667	1,649	9,103	1,849	7,254	7,149	2,436	4,713
National Wool Act Program	(**)	.....	(**)	7	.....	7	3	.....	3
Rural Electrification Administration	173	146	27	1,621	1,615	6	1,314	1,352	−38
Farmers Home Administration:									
Public enterprise funds:									
Agricultural credit insurance fund	87	527	−440	796	1,368	−572	738	1,575	−836
Rural housing insurance fund	392	142	251	1,689	782	907	1,708	793	915
Rural development insurance fund	54	95	−41	384	214	169	1,863	1,621	243
Other	2	(**)	1	4	1	3	3	1	2
Salaries and expenses	14	.....	14	115	.....	115	126	.....	126
Rural water and waste disposal grants	10	.....	10	54	.....	54	46	.....	46
Other	9	.....	9	30	.....	30	25	.....	25
Total—Farmers Home Administration	568	765	−196	3,072	2,366	706	4,509	3,989	520
Soil Conservation Service	61	.....	61	267	.....	267	264	.....	264
Animal and Plant Health Inspection Service	28	.....	28	127	.....	127	119	.....	119
Agricultural Marketing Service	4	.....	4	56	1	55	57	.....	57
Funds for strengthening markets, income, and supply	49	.....	49	294	.....	294	123	.....	123
Food Safety and Inspection Service	34	.....	34	146	.....	146	139	.....	139
Food and Nutrition Service:									
Food stamp program	1,652	.....	1,652	6,278	.....	6,278	4,852	.....	4,852
State child nutrition payments	572	.....	572	1,974	.....	1,974	1,695	.....	1,695
Women, infants and children programs	216	.....	216	777	.....	777	703	.....	703
Temporary Emergency Food Assistance program	33	.....	33	46	.....	46	68	.....	68
Other	33	.....	33	125	.....	125	120	.....	120
Total—Food and Nutrition Service	2,506	.....	2,506	9,201	.....	9,201	7,437	.....	7,437
Forest Service:									
National Forest system	90	.....	90	400	.....	400	470	.....	470
Forest Service permanent appropriations	6	.....	6	153	.....	153	157	.....	157
Cooperative work	15	.....	15	78	.....	78	35	.....	35
Other	58	.....	58	342	.....	342	253	.....	253
Total—Forest Service	169	.....	169	972	.....	972	916	.....	916
Other	22	3	20	89	9	80	85	11	74
Proprietary receipts from the public	.....	135	−135	.....	503	−503	.....	593	−593
Intrabudgetary transactions	.....	.....	.....	.....	.....	.....	.....	.....	.....
Total—Department of Agriculture	**6,291**	**1,738**	**4,553**	**27,811**	**6,613**	**21,198**	**24,963**	**8,661**	**16,302**

Table 5. Outlays of the U.S. Government, January 1991 and Other Periods—Continued

[$ millions]

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Department of Commerce:									
Economic Development Administration	15	2	13	79	13	66	90	14	76
Bureau of the Census	22	.....	22	234	.....	234	228	.....	228
Promotion of Industry and Commerce	22	.....	22	96	.....	96	86	.....	86
Science and Technology:									
National Oceanic and Atmospheric Administration	113	1	113	511	3	508	480	5	475
Patent and Trademark Office	6	.....	6	23	.....	23	45	.....	45
National Institute of Standards and Technology	12	.....	12	65	.....	65	56	.....	56
Other	7	.....	7	28	.....	28	24	.....	24
Total—Science and Technology	138	1	137	628	3	625	605	5	600
Other	8	.....	8	39	.....	39	38	.....	38
Proprietary receipts from the public	.....	11	−11	.....	23	−23	.....	18	−18
Intrabudgetary transactions	(**)	.....	(**)	−1	.....	−1	−1	.....	−1
Total—Department of Commerce	**205**	**13**	**192**	**1,075**	**40**	**1,035**	**1,045**	**36**	**1,009**
Department of Defense—Military:									
Military personnel:									
Department of the Army	1,405	.....	1,405	10,143	.....	10,143	8,267	.....	8,267
Department of the Navy	1,343	.....	1,343	9,113	.....	9,113	7,808	.....	7,808
Department of the Air Force	1,035	.....	1,035	7,238	.....	7,238	6,234	.....	6,234
Total—Military personnel	3,784	.....	3,784	26,494	.....	26,494	22,309	.....	22,309
Operation and Maintenance:									
Department of the Army	3,283	.....	3,283	10,994	.....	10,994	8,698	.....	8,698
Department of the Navy	2,300	.....	2,300	9,099	.....	9,099	8,963	.....	8,963
Department of the Air Force	2,160	.....	2,160	8,825	.....	8,825	8,199	.....	8,199
Defense agencies	553	.....	553	2,666	.....	2,666	2,761	.....	2,761
Total—Operation and Maintenance	8,295	.....	8,295	31,584	.....	31,584	28,622	.....	28,622
Procurement:									
Department of the Army	1,225	.....	1,225	5,124	.....	5,124	5,109	.....	5,109
Department of the Navy	2,501	.....	2,501	11,237	.....	11,237	10,154	.....	10,154
Department of the Air Force	1,647	.....	1,647	9,135	.....	9,135	9,364	.....	9,364
Defense agencies	411	.....	411	1,049	.....	1,049	879	.....	879
Total—Procurement	5,783	.....	5,783	26,545	.....	26,545	25,506	.....	25,506
Research, Development, Test, and Evaluation:									
Department of the Army	504	.....	504	1,804	.....	1,804	1,717	.....	1,717
Department of the Navy	623	.....	623	2,409	.....	2,409	2,921	.....	2,921
Department of the Air Force	540	.....	540	4,781	.....	4,781	5,413	.....	5,413
Defense agencies	746	.....	746	2,539	.....	2,539	2,641	.....	2,641
Total—Research, Development, Test, and Evaluation	2,414	.....	2,414	11,532	.....	11,532	12,693	.....	12,693
Military Construction:									
Department of the Army	43	.....	43	336	.....	336	453	.....	453
Department of the Navy	62	.....	62	347	.....	347	625	.....	625
Department of the Air Force	71	.....	71	317	.....	317	513	.....	513
Defense agencies	48	.....	48	240	.....	240	211	.....	211
Total—Military construction	224	.....	224	1,239	.....	1,239	1,800	.....	1,800
Family housing:									
Department of the Army	144	.....	144	515	.....	515	539	.....	539
Department of the Navy	72	.....	72	251	.....	251	222	.....	222
Department of the Air Force	74	.....	74	303	.....	303	314	.....	314
Defense Agencies	3	.....	3	11	(**)	11	7	.....	7
Revolving and Management Funds:									
Department of the Army	−194	.....	−194	−30	.....	−30	−47	.....	−47
Department of the Navy	25	(**)	25	91	1	90	348	1	347
Department of the Air Force	227	.....	227	198	.....	198	19	.....	19
Defense Agencies	25	(**)	25	−96	(**)	−96	80	.....	80
Other:									
Department of the Army	104	139	−35	686	303	383	316	77	239
Department of the Navy	7	−39	46	361	12	349	352	208	145
Department of the Air Force	33	46	−13	113	205	−92	41	204	−162
Defense Agencies	(**)	7	−6	−6	122	−127	12	29	−17
Total—Department of Defense-Military	**21,021**	**153**	**20,868**	**99,792**	**643**	**99,150**	**93,132**	**518**	**92,614**

Table 5. Outlays of the U.S. Government, January 1991 and Other Periods—Continued

[$ millions]

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Department of Defense—Civil									
Corps of Engineers:									
Construction, general	108	.....	108	444	.....	444	385	.....	385
Operation and maintenance, general	86	.....	86	404	.....	404	443	.....	443
Other	102	.....	102	396	.....	396	371	.....	371
Proprietary receipts from the public	.....	8	−8	.....	43	−43	.....	43	−43
Total—Corps of Engineers	296	8	287	1,244	43	1,201	1,199	43	1,157
Military retirement:									
Payment to military retirement fund	.....	.....	.....	10,782	.....	10,782	10,596	.....	10,596
Retired pay	(**)	.....	(**)	1	.....	1	1	.....	1
Military retirement fund	1,952	.....	1,952	7,481	.....	7,481	6,977	.....	6,977
Intrabudgetary transactions	.....	.....	.....	−10,782	.....	−10,782	−10,596	.....	−10,596
Education benefits	7	.....	7	31	.....	31	21	.....	21
Other	5	(**)	5	24	(**)	24	33	(**)	33
Proprietary receipts from the public	.....	1	−1	.....	2	−2	.....	2	−2
Total—Department of Defense—Civil	2,260	9	2,251	8,781	45	8,736	8,231	45	8,186
Department of Education:									
Office of Elementary and Secondary Education:									
Compensatory education for the disadvantaged	321	.....	321	1,549	.....	1,549	1,506	.....	1,506
Impact aid	10	.....	10	376	.....	376	417	.....	417
School improvement programs	145	.....	145	510	.....	510	459	.....	459
Chicago Litigation	−1	.....	−1	2	.....	2	2	.....	2
Indian Education	5	.....	5	19	.....	19	21	.....	21
Total—Office of Elementary and Secondary Education	481	.....	481	2,456	.....	2,456	2,405	.....	2,405
Office of Bilingual Education and Minority Languages Affairs	20	.....	20	72	.....	72	52	.....	52
Office of Special Education and Rehabilitative Services:									
Education for the handicapped	167	.....	167	809	.....	809	750	.....	750
Rehabilitation services and handicapped research	208	.....	208	658	.....	658	605	.....	605
Payments to institutions for the handicapped	9	.....	9	34	.....	34	34	.....	34
Office of Vocational and Adult Education	167	.....	167	418	.....	418	409	.....	409
Office of Postsecondary Education:									
College housing loans	.....	2	−2	4	22	−18	14	49	−36
Student financial assistance	782	.....	782	2,382	.....	2,382	2,199	.....	2,199
Guaranteed student loans	522	.....	522	1,930	.....	1,930	1,495	.....	1,495
Higher education	83	.....	83	196	.....	196	242	.....	242
Howard University	3	.....	3	52	.....	52	62	.....	62
Other	2	.....	2	5	.....	5	8	.....	8
Total—Office of Postsecondary Education	1,392	2	1,390	4,569	22	4,547	4,019	49	3,970
Office of Educational Research and Improvement	39	.....	39	121	.....	121	85	.....	85
Departmental Management	29	.....	29	109	.....	109	95	.....	95
Proprietary receipts from the public	.....	1	−1	.....	14	−14	.....	15	−15
Total—Department of Education	2,511	3	2,508	9,246	35	9,210	8,454	64	8,390
Department of Energy:									
Atomic energy defense activities	800	.....	800	3,273	.....	3,273	2,797	.....	2,797
Energy programs:									
General science and research activities	83	.....	83	346	.....	346	311	.....	311
Energy supply, R and D activities	164	.....	164	826	.....	826	773	.....	773
Uranium supply and enrichment activities	69	.....	69	477	.....	477	582	.....	582
Fossil energy research and development	33	.....	33	135	.....	135	124	.....	124
Energy conservation	31	.....	31	99	.....	99	91	.....	91
Strategic petroleum reserve	13	.....	13	−50	.....	−50	139	.....	139
Nuclear waste disposal fund	21	.....	21	89	.....	89	101	.....	101
Other	40	(**)	40	171	1	169	151	.....	151
Total—Energy Programs	453	(**)	453	2,092	1	2,090	2,271	.....	2,271
Power Marketing Administration	109	181	−72	392	500	−108	391	430	−39
Departmental Administration	38	.....	38	148	.....	148	158	.....	158
Proprietary receipts from the public	.....	312	−312	.....	832	−832	.....	839	−839
Intrabudgetary transactions	−11	.....	−11	−62	.....	−62	−60	.....	−60
Total—Department of Energy	1,389	493	896	5,842	1,334	4,509	5,557	1,269	4,287

Table 5. Outlays of the U.S. Government, January 1991 and Other Periods—Continued

[$ millions]

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Department of Health and Human Services, Except Social Security:									
Public Health Service:									
Food and Drug Administration	53	(**)	53	209	1	208	180	1	179
Health Resources and Services Administration:									
Public enterprise funds	2	.....	2	8	.....	8	5	.....	5
Health resources and services	78	.....	78	445	.....	445	468	.....	468
Indian Health Service	116	.....	116	410	.....	410	352	.....	352
Centers for Disease Control	88	.....	88	320	.....	320	244	.....	244
National Institutes of Health:									
Cancer Research	125	.....	125	538	.....	538	558	.....	558
Heart, Lung, and Blood Research	92	.....	92	373	.....	373	366	.....	366
Diabetes, Digestive and Kidney Diseases	52	.....	52	197	.....	197	172	.....	172
Neurological Disorders and Stroke	48	.....	48	171	.....	171	175	.....	175
Allergy and Infectious Diseases	77	.....	77	279	.....	279	244	.....	244
General Medical Sciences	68	.....	68	242	.....	242	233	.....	233
Child Health and Human Development	39	.....	39	153	.....	153	148	.....	148
Other research institutes	98	.....	98	363	.....	363	329	.....	329
Research resources	37	.....	37	126	.....	126	126	.....	126
Other	−28	.....	−28	55	.....	55	26	.....	26
Total—National Institutes of Health	607	.....	607	2,497	.....	2,497	2,377	.....	2,377
Alcohol, Drug Abuse, and Mental Health Administration	394	.....	394	958	.....	958	584	.....	584
Agency for Health Care Policy and Research	6	.....	6	−16	.....	−16	.....	.....	.....
Office of Assistant Secretary for Health	[1] −142	.....	−142	−83	.....	−83	81	.....	81
Total—Public Health Service	1,201	(**)	1,201	4,748	1	4,747	4,291	1	4,290
Health Care Financing Administration:									
Grants to States for Medicaid	4,131	.....	4,131	15,717	.....	15,717	12,672	.....	12,672
Payments to health care trust funds	2,916	.....	2,916	11,433	1,100	10,333	11,481	.....	11,481
Other	10	.....	10	81	.....	81	34	.....	34
Federal hospital insurance trust fund:									
Benefit payments	5,596	.....	5,596	21,377	.....	21,377	20,763	.....	20,763
Administrative expenses and construction	91	.....	91	308	.....	308	281	.....	281
Total—FHI trust fund	5,687	.....	5,687	21,685	.....	21,685	21,044	.....	21,044
Federal supplementary medical insurance trust fund:									
Benefit payments	3,624	.....	3,624	14,518	.....	14,518	13,334	.....	13,334
Administrative expenses and construction	134	.....	134	450	.....	450	356	.....	356
Total—FSMI trust fund	3,759	.....	3,759	14,968	.....	14,968	13,690	.....	13,690
Federal supplementary medical insurance catastrophic coverage trust fund	.....	.....	.....	.....	.....	.....	51	.....	51
Total—Health Care Financing Administration	16,502	.....	16,502	63,883	1,100	62,783	58,973	.....	58,973
Social Security Administration:									
Payments to social security trust funds	1,341	.....	1,341	2,919	2,889	30	1,007	.....	1,007
Special benefits for disabled coal miners	70	.....	70	282	.....	282	290	.....	290
Supplemental security income program	110	.....	110	4,873	.....	4,873	3,360	.....	3,360
Total—Social Security Administration	1,521	.....	1,521	8,074	2,889	5,185	4,657	.....	4,657
Family Support Administration:									
Family support payments to States	1,273	.....	1,273	4,537	.....	4,537	3,990	.....	3,990
Low income home energy assistance	333	.....	333	720	.....	720	627	.....	627
Refugee and entrant assistance	83	.....	83	188	.....	188	112	.....	112
Grants to States for special services	49	.....	49	110	.....	110	110	.....	110
Payments to States for family support activities	67	.....	67	137	.....	137	32	.....	32
Interim assistance to States for legalization	69	.....	69	316	.....	316	123	.....	123
Other	[1] −21	.....	−21	−3	.....	−3	25	.....	25
Total—Family Support Administration	1,854	.....	1,854	6,005	.....	6,005	5,019	.....	5,019
Human Development Services:									
Social services	437	.....	437	1,059	.....	1,059	878	.....	878
Human development services	260	.....	260	1,018	.....	1,018	934	.....	934
Payments to states for foster care and adoption assistance	230	.....	230	617	.....	617	445	.....	445
Total—Human Development Services	927	.....	927	2,694	.....	2,694	2,257	.....	2,257
Office of the Secretary	−7	.....	−7	55	.....	55	72	.....	72
Proprietary receipts from the public	.....	1,016	−1,016	.....	3,969	−3,969	.....	4,077	−4,077
Intrabudgetary transactions:									
Payments for health insurance for the aged:									
Federal supplementary medical insurance trust fund	−2,906	.....	−2,906	−11,423	.....	−11,423	−11,441	.....	−11,441

Table 5. Outlays of the U.S. Government, January 1991 and Other Periods—Continued

[$ millions]

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Department of Health and Human Services, Except Social Security—Continued									
Payments for tax and other credits:									
Federal hospital insurance trust fund	−10	.....	−10	1,090	.....	1,090	−41	.....	−41
Total—Department of Health and Human Services, Except Social Security	**19,083**	**1,016**	**18,067**	**75,126**	**7,959**	**67,167**	**63,789**	**4,078**	**59,711**
Department of Health and Human Services, Social Security (OFF BUDGET):									
Federal old-age and survivors insurance trust fund:									
Benefit payments	19,771	.....	19,771	76,248	.....	76,248	70,644	.....	70,644
Administrative expenses and construction	137	.....	137	574	.....	574	479	.....	479
Payment to railroad retirement account	.....	.....	.....	.....	.....	.....	.....	.....	.....
Interest on normalized tax transfers	.....	.....	.....	418	.....	418	356	.....	356
Total—FOASI trust fund	19,908	.....	19,908	77,240	.....	77,240	71,478	.....	71,478
Federal disability insurance trust fund:									
Benefit payments	2,217	.....	2,217	8,460	.....	8,460	7,769	.....	7,769
Administrative expenses and construction	79	.....	79	276	.....	276	264	.....	264
Payment to railroad retirement account	.....	.....	.....	.....	.....	.....	.....	.....	.....
Interest on normalized tax transfers	.....	.....	.....	45	.....	45	34	.....	34
Total—FDI trust fund	2,296	.....	2,296	8,781	.....	8,781	8,067	.....	8,067
Proprietary receipts from the public	.....	(**)	(**)	.....	(**)	(**)	.....	(**)	(**)
Intrabudgetary transactions[2]	−1,341	.....	−1,341	−30	.....	−30	−1,007	.....	−1,007
Total—Department of Health and Human Services, Social Security (OFF BUDGET)	**20,864**	**(**)**	**20,864**	**85,992**	**(**)**	**85,992**	**78,538**	**(**)**	**78,538**
Department of Housing and Urban Development:									
Housing Programs:									
Public enterprise funds:									
Federal Housing Administration fund	545	324	221	2,743	1,908	835	2,155	2,039	116
Housing for the elderly or handicapped fund	42	54	−12	480	211	269	392	203	189
Other	(**)	6	−6	3	23	−20	4	22	−18
Rent supplement payments	5	.....	5	17	.....	17	16	.....	16
Homeownership assistance	10	.....	10	32	.....	32	38	.....	38
Rental housing assistance	55	.....	55	216	.....	216	213	.....	213
Rental housing development grants	1	.....	1	11	.....	11	37	.....	37
Low-rent public housing	104	.....	104	405	.....	405	384	.....	384
Public housing grants	130	.....	130	566	.....	566	422	.....	422
College housing grants	2	.....	2	8	.....	8	8	.....	8
Lower income housing assistance	888	.....	888	3,609	.....	3,609	3,431	.....	3,431
Section 8 contract renewals	27	.....	27	38	.....	38	.....	.....	.....
Other	1	.....	1	4	.....	4	4	.....	4
Total—Housing Programs	1,809	384	1,426	8,133	2,142	5,991	7,102	2,264	4,838
Public and Indian Housing Programs:									
Payments for operation of low income housing projects	129	.....	129	588	.....	588	535	.....	535
Low-rent public housing—loans and other expenses	14	3	11	174	23	152	234	25	209
Total—Public and Indian Housing Programs	143	3	140	762	23	739	769	25	744
Government National Mortgage Association:									
Management and liquidating functions fund	(**)	2	−2	(**)	2	−2	11	13	−2
Guarantees of mortgage-backed securities	201	212	−11	675	788	−114	381	427	−45
Total—Government National Mortgage Association	201	214	−14	675	791	−116	392	440	−48
Community Planning and Development:									
Public enterprise fund	9	9	(**)	36	36	(**)	20	42	−21
Community Development Grants	243	.....	243	1,013	.....	1,013	986	.....	986
Urban development action grants	11	.....	11	52	.....	52	94	.....	94
Rental rehabilitation grants	12	.....	12	50	.....	50	67	.....	67
Other	12	.....	12	38	.....	38	27	.....	27
Total—Community Planning and Development	287	9	278	1,189	36	1,153	1,195	42	1,153

Table 5. Outlays of the U.S. Government, January 1991 and Other Periods—Continued

[$ millions]

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Department of Housing and Urban Development—Continued									
Management and administration	38	.....	38	134	.....	134	133	.....	133
Other	3	.....	3	6	.....	6	6	.....	6
Total—Department of Housing and Urban Development	**2,480**	**610**	**1,870**	**10,898**	**2,992**	**7,906**	**9,598**	**2,770**	**6,827**
Department of the Interior:									
Land and minerals management:									
Bureau of Land Management:									
Management of lands and resources	31	.....	31	139	.....	139	172	.....	172
Payments in lieu of taxes	(**)	.....	(**)	(**)	.....	(**)	(**)	.....	(**)
Other	29	.....	29	86	.....	86	181	.....	181
Minerals Management Service	67	.....	67	239	.....	239	198	.....	198
Office of Surface Mining Reclamation and Enforcement	24	.....	24	114	.....	114	109	.....	109
Total—Land and minerals management	151	.....	151	578	.....	578	660	.....	660
Water and science:									
Bureau of Reclamation:									
Construction program	48	11	37	273	34	239	307	31	276
Operation and maintenance	15	.....	15	74	.....	74	60	.....	60
Other	10	.....	10	36	.....	36	49	.....	49
Geological Survey	46	.....	46	181	.....	181	203	.....	203
Bureau of Mines	14	3	11	57	10	48	59	9	50
Total—Water and science	133	14	119	620	43	577	678	40	639
Fish and wildlife and parks:									
United States Fish and Wildlife Service	79	.....	79	299	.....	299	269	.....	269
National Park Service	100	.....	100	355	.....	355	360	.....	360
Total—Fish and wildlife and parks	179	.....	179	654	.....	654	630	.....	630
Bureau of Indian Affairs:									
Operation of Indian programs	133	.....	133	529	.....	529	387	.....	387
Indian tribal funds	104	.....	104	[3]226	.....	226	127	.....	127
Other	48	2	46	123	4	119	224	5	219
Total—Bureau of Indian Affairs	285	2	284	879	4	875	737	5	733
Territorial and International Affairs	12	.....	12	188	.....	188	203	.....	203
Departmental offices	(**)	.....	(**)	29	.....	29	36	.....	36
Proprietary receipts from the public:									
Receipts from oil and gas leases, national petroleum reserve in Alaska	.....	−1	1	.....	(**)	(**)	.....	−1	1
Other	.....	125	−125	.....	631	−631	.....	573	−573
Intrabudgetary transactions	−27	.....	−27	−50	.....	−50	−115	.....	−115
Total—Department of the Interior	**734**	**140**	**594**	**2,898**	**678**	**2,220**	**2,830**	**616**	**2,214**
Department of Justice:									
Legal activities	150	.....	150	1,022	.....	1,022	532	.....	532
Federal Bureau of Investigation	137	.....	137	563	.....	563	543	.....	543
Drug Enforcement Administration	45	.....	45	211	.....	211	157	.....	157
Immigration and Naturalization Service	107	.....	107	389	.....	389	357	.....	357
Federal Prison System	120	6	115	512	22	490	414	19	395
Office of Justice Programs	48	.....	48	192	.....	192	153	.....	153
Other	42	.....	42	119	.....	119	141	.....	141
Total—Department of Justice	**650**	**6**	**644**	**3,007**	**22**	**2,986**	**2,297**	**19**	**2,278**
Department of Labor:									
Employment and Training Administration:									
Training and employment services	277	.....	277	1,153	.....	1,153	1,099	.....	1,099
Community service employment for older Americans	26	.....	26	111	.....	111	116	.....	116
Federal unemployment benefits and allowances	12	.....	12	48	.....	48	40	.....	40
State unemployment insurance and employment service operation	27	.....	27	37	.....	37	98	.....	98
Advances to the unemployment trust fund and other funds	.....	.....	.....	.....	.....	.....	(**)	.....	(**)
Other	5	.....	5	27	.....	27	17	.....	17

Table 5. Outlays of the U.S. Government, January 1991 and Other Periods—Continued

[$ millions]

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Department of Labor—Continued									
Employment and Training Administration—Continued									
Unemployment trust fund:									
Federal-State unemployment insurance:									
State unemployment benefits	2,532	.....	2,532	7,124	.....	7,124	5,305	.....	5,305
State administrative expenses	226	.....	226	870	.....	870	778	.....	778
Federal administrative expenses	9	.....	9	39	.....	39	23	.....	23
Veterans employment and training	17	.....	17	55	.....	55	49	.....	49
Repayment of advances from the general fund	.....	.....	.....	.....	.....	.....	.....	.....	.....
Railroad unemployment insurance	11	.....	11	31	.....	31	26	.....	26
Other	3	.....	3	9	.....	9	74	.....	74
Total—Unemployment trust fund	2,798	.....	2,798	8,128	.....	8,128	6,255	.....	6,255
Total—Employment and Training Administration	3,145	.....	3,145	9,504	.....	9,504	7,626	.....	7,626
Pension Benefit Guaranty Corporation	61	101	−40	267	248	19	244	247	−3
Employment Standards Administration:									
Salaries and expenses	26	.....	26	76	.....	76	58	.....	58
Special benefits	8	.....	8	−171	.....	−171	−753	.....	−753
Black lung disability trust fund	51	.....	51	201	.....	201	199	.....	199
Other	11	.....	11	39	.....	39	34	.....	34
Occupational safety and health administration	23	.....	23	83	.....	83	65	.....	65
Bureau of Labor Statistics	13	.....	13	65	.....	65	66	.....	66
Other	29	.....	29	134	.....	134	140	.....	140
Proprietary receipts from the public	.....	(**)	(**)	.....	1	−1	.....	3	−3
Intrabudgetary transactions	−36	.....	−36	−63	.....	−63	−80	.....	−80
Total—Department of Labor	**3,329**	**101**	**3,228**	**10,136**	**250**	**9,887**	7,600	249	**7,350**
Department of State:									
Administration of Foreign Affairs:									
Salaries and expenses	−29	.....	−29	496	.....	496	522	.....	522
Acquisition and maintenance of buildings abroad	21	.....	21	106	.....	106	78	.....	78
Payment to Foreign Service retirement and disability fund	.....	.....	.....	109	.....	109	106	.....	106
Foreign Service retirement and disability fund	60	.....	60	149	.....	149	111	.....	111
Other	(**)	.....	(**)	19	.....	19	16	.....	16
Total—Administration of Foreign Affairs	53	.....	53	879	.....	879	834	.....	834
International Organizations and Conferences	24	.....	24	562	.....	562	420	.....	420
Migration and Refugee Assistance	59	.....	59	149	.....	149	163	.....	163
International Narcotics Control	10	.....	10	34	.....	34	41	.....	41
Other	7	.....	7	23	.....	23	18	.....	18
Proprietary receipts from the public	.....	.....	.....	.....	.....	.....	.....	1	−1
Intrabudgetary transactions	(**)	.....	(**)	−109	.....	−109	−106	.....	−106
Total—Department of State	153	.....	153	**1,537**	.....	**1,537**	1,369	1	1,369
Department of Transportation:									
Federal Highway Administration:									
Highway trust fund:									
Federal-aid highways	1,096	.....	1,096	5,089	.....	5,089	4,942	.....	4,942
Other	12	.....	12	45	.....	45	39	.....	39
Other programs	5	.....	5	29	.....	29	23	.....	23
Total—Federal Highway Administration	1,113	.....	1,113	5,163	.....	5,163	5,003	.....	5,003
National Highway Traffic Safety Administration	20	.....	20	78	.....	78	89	.....	89
Federal Railroad Administration:									
Grants to National Railroad Passenger Corporation	135	.....	135	292	.....	292	315	.....	315
Other	13	.....	13	35	1	34	−48	15	−62
Total—Federal Railroad Administration	148	.....	148	327	1	326	267	15	252

Table 5. Outlays of the U.S. Government, January 1991 and Other Periods—Continued

[$ millions]

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Department of Transportation—Continued									
Urban Mass Transportation Administration:									
Formula grants	244	.....	244	665	.....	665	751	.....	751
Discretionary grants	79	.....	79	328	.....	328	294	.....	294
Other	40	.....	40	234	.....	234	248	.....	248
Federal Aviation Administration:									
Operations	−296	.....	−296	795	.....	795	1,003	.....	1,003
Other	(**)	(**)	(**)	(**)	1	−1	1	14	−13
Airport and airway trust fund:									
Grants-in-aid for airports	165	.....	165	571	.....	571	440	.....	440
Facilities and equipment	155	.....	155	428	.....	428	394	.....	394
Research, engineering and development	13	.....	13	51	.....	51	45	.....	45
Operations	668	.....	668	668	.....	668	265	.....	265
Total—Airport and airway trust fund	1,001	.....	1,001	1,718	.....	1,718	1,144	.....	1,144
Total—Federal Aviation Administration	706	(**)	706	2,513	1	2,512	2,148	14	2,134
Coast Guard:									
Operating expenses	146	.....	146	722	.....	722	647	.....	647
Acquisition, construction, and improvements	23	.....	23	75	.....	75	83	.....	83
Retired pay	44	.....	44	142	.....	142	136	.....	136
Other	10	(**)	10	40	2	38	82	2	80
Total—Coast Guard	224	(**)	224	979	2	978	948	2	946
Maritime Administration	86	74	12	373	231	142	241	95	146
Other	−22	4	−26	33	8	25	46	5	41
Proprietary receipts from the public	(**)	(**)	(**)	.....	2	−2	.....	4	−4
Intrabudgetary transactions	.....	.....	.....	.....	.....	.....	−5	.....	−5
Total—Department of Transportation	**2,639**	**79**	**2,560**	**10,694**	**245**	**10,449**	**10,032**	**135**	**9,897**
Department of the Treasury:									
Departmental Offices:									
Exchange stabilization fund	−144	4	−148	−893	10	−903	−498	9	−508
Other	12	.....	12	34	.....	34	40	.....	40
Financial Management Service:									
Salaries and expenses	18	.....	18	64	.....	64	78	.....	78
Payment to the Resolution Funding Corporation	427	.....	427	753	.....	753	.....	.....	.....
Claims, Judgements, and Relief Acts	46	.....	46	256	.....	256	110	.....	110
Other	19	.....	19	95	.....	95	57	.....	57
Total—Financial Management Service	510	.....	510	1,168	.....	1,168	245	.....	245
Federal Financing Bank	−114	.....	−114	224	.....	224	249	.....	249
Bureau of Alcohol, Tobacco and Firearms:									
Salaries and expenses	17	.....	17	92	.....	92	89	.....	89
Internal Revenue collections for Puerto Rico	24	.....	24	88	.....	88	89	.....	89
United States Customs Service	153	.....	153	609	.....	609	586	.....	586
Bureau of Engraving and Printing	10	.....	10	17	.....	17	(**)	.....	(**)
United States Mint	4	.....	4	24	.....	24	21	.....	21
Bureau of the Public Debt	13	.....	13	59	.....	59	50	.....	50
Internal Revenue Service:									
Administration and Management	16	.....	16	52	.....	52	20	.....	20
Processing tax returns and assistance	122	.....	122	599	.....	599	602	.....	602
Tax Law Enforcement	243	.....	243	1,118	.....	1,118	1,194	.....	1,194
Payment where earned income credit exceeds liability for tax	27	.....	27	54	.....	54	44	.....	44
Refunding internal revenue collections, interest	106	.....	106	678	.....	678	562	.....	562
Other	102	1	101	129	1	128	4	5	−1
Total—Internal Revenue Service	615	1	615	2,630	1	2,629	2,425	5	2,420

Table 5. Outlays of the U.S. Government, January 1991 and Other Periods—Continued

[$ millions]

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Department of the Treasury—Continued									
United States Secret Service	38	.....	38	148	.....	148	139	.....	139
Comptroller of the Currency	20	82	−63	94	87	7	88	122	−33
Office of Thrift Supervision	18	55	−37	76	140	−64	24	96	−71
Interest on the public debt:									
Public issues (accrual basis)	18,045	.....	18,045	70,493	.....	70,493	64,343	.....	64,343
Special issues (cash basis)	328	.....	328	34,628	.....	34,628	30,070	.....	30,070
Total—Interest on the public debt	18,373	.....	18,373	105,121	.....	105,121	94,413	.....	94,413
Other	4	.....	4	13	.....	13	15	.....	15
Proprietary receipts from the public	.....	144	−144	.....	1,331	−1,331	.....	1,051	−1,051
Receipts from off-budget Federal entities	.....	.....	.....	−463	.....	−463	−390	.....	−390
Intrabudgetary transactions	−2,101	.....	−2,101	−8,857	.....	−8,857	−6,046	.....	−6,046
Total—Department of the Treasury	**17,450**	**286**	**17,165**	**100,184**	**1,568**	**98,616**	**91,538**	**1,283**	**90,255**
Department of Veterans Affairs:									
Veterans Benefits Administration:									
Public Enterprise Funds:									
Loan guaranty revolving fund	190	469	−279	766	694	71	823	608	215
Other	21	36	−16	79	173	−93	80	108	−28
Compensation and pensions	59	.....	59	5,250	.....	5,250	3,848	.....	3,848
Readjustment benefits	48	.....	48	209	.....	209	195	.....	195
Post-Vietnam-era veterans education account	4	.....	4	64	.....	64	77	.....	77
Insurance Funds:									
National service life	114	.....	114	404	.....	404	377	.....	377
United States government life	2	.....	2	9	.....	9	10	.....	10
Veterans special life	17	5	12	40	80	−40	37	77	−41
Other	1	.....	1	−14	.....	−14	−7	.....	−7
Total—Veterans Benefits Administration	456	511	−54	6,808	948	5,861	5,440	793	4,647
Veterans Health Services and Research Administration:									
Medical care	955	67	889	4,114	67	4,048	3,827	.....	3,827
Other	42	18	24	173	78	95	175	80	95
Departmental Administration:									
General operating expenses	68	.....	68	315	.....	315	320	.....	320
Construction projects	46	.....	46	213	.....	213	224	.....	224
Other	−4	.....	−4	−15	.....	−15	66	.....	66
Proprietary receipts from the public:									
National service life	.....	42	−42	.....	137	−137	.....	132	−132
United States government life	.....	(**)	(**)	.....	(**)	(**)	.....	(**)	(**)
Other	.....	−31	31	.....	81	−81	.....	134	−134
Intrabudgetary transactions	−8	.....	−8	−18	.....	−18	−79	.....	−79
Total—Department of Veterans Affairs	**1,555**	**606**	**948**	**11,590**	**1,311**	**10,280**	**9,973**	**1,139**	**8,833**
Environmental Protection Agency:									
Salaries and expenses	90	.....	90	335	.....	335	284	.....	284
Abatement, control, and compliance	48	.....	48	230	.....	230	178	.....	178
Construction grants	176	.....	176	784	.....	784	731	.....	731
Hazardous substance superfund	92	.....	92	411	.....	411	365	.....	365
Other	25	1	24	94	3	90	97	9	88
Proprietary receipts from the public	.....	8	−8	.....	32	−32	.....	44	−44
Intrabudgetary transactions	.....	.....	.....	.....	.....	.....	.....	.....	.....
Total—Environmental Protection Agency	**432**	**9**	**423**	**1,854**	**35**	**1,819**	**1,655**	**53**	**1,602**
General Services Administration:									
Real property activities	200	.....	200	374	.....	374	−500	.....	−500
Personal property activities	82	.....	82	(**)	.....	(**)	−6	.....	−6
Information Resources Management Service	−72	.....	−72	−34	.....	−34	−132	.....	−132
Federal property resources activities	2	.....	2	5	.....	5	3	.....	3
General activities	−40	.....	−40	1	.....	1	56	.....	56
Proprietary receipts from the public	.....	2	−2	.....	33	−33	.....	20	−20
Other	.....	9	−9	.....	−5	5	.....	6	−6
Total—General Services Administration	171	11	160	346	28	318	−579	26	−606

Table 5. Outlays of the U.S. Government, January 1991 and Other Periods—Continued

[$ millions]

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
National Aeronautics and Space Administration:									
Research and development	252	.....	252	1,852	.....	1,852	1,555	.....	1,555
Space flight, control, and data communications	408	.....	408	2,086	.....	2,086	1,771	.....	1,771
Construction of facilities	22	.....	22	107	.....	107	67	.....	67
Research and program management	168	.....	168	705	.....	705	675	.....	675
Other	1	.....	1	4	.....	4	3	.....	3
Total—National Aeronautics and Space Administration	**851**	.....	**851**	**4,753**	.....	**4,753**	**4,071**	.....	**4,071**
Office of Personnel Management:									
Government payment for annuitants, employees health benefits	277	.....	277	1,096	.....	1,096	689	.....	689
Payment to civil service retirement and disability fund	(**)	.....	(**)	(**)	.....	(**)	(**)	.....	(**)
Civil service retirement and disability fund	3,043	.....	3,043	10,865	.....	10,865	10,074	.....	10,074
Employees health benefits fund	985	1,022	−37	3,881	4,226	−345	3,339	3,558	−219
Employees life insurance fund	81	111	−30	352	631	−280	335	594	−258
Retired employees health benefits fund	1	1	(**)	3	3	(**)	4	4	(**)
Other	21	.....	21	41	.....	41	72	.....	72
Intrabudgetary transactions:									
Civil service retirement and disability fund:									
General fund contributions	(**)	.....	(**)	(**)	.....	(**)	(**)	.....	(**)
Other	−6	.....	−6	−18	.....	−18	−12	.....	−12
Total—Office of Personnel Management	**4,401**	**1,134**	**3,267**	**16,221**	**4,861**	**11,359**	**14,501**	**4,156**	**10,345**
Small Business Administration:									
Public enterprise funds:									
Business loan and investment fund	63	52	11	309	252	57	305	285	20
Disaster loan fund	45	52	−7	288	203	85	235	193	42
Other	2	1	1	7	6	1	13	8	5
Other	34	(**)	34	134	(**)	134	129	(**)	129
Total—Small Business Administration	**144**	**105**	**39**	**737**	**461**	**276**	**682**	**487**	**195**
Other Independent agencies:									
Action	10	.....	10	50	.....	50	45	.....	45
Board for International Broadcasting	5	.....	5	64	.....	64	67	.....	67
Corporation for Public Broadcasting	.....	.....	.....	299	.....	299	220	.....	220
District of Columbia:									
Federal payment	.....	.....	.....	550	.....	550	538	.....	538
Other	8	6	2	10	41	−32	9	39	−30
Equal Employment Opportunity Commission	14	.....	14	61	.....	61	62	.....	62
Export-Import Bank of the United States	55	162	−108	613	888	−275	587	772	−185
Federal Communications Commission	8	4	3	33	14	19	38	7	31
Federal Deposit Insurance Corporation:									
Bank Insurance Fund	397	839	−442	[4]2,911	1,675	[2]1,236	4,809	3,003	1,806
FSLIC Resolution Fund	653	323	330	[5]2,585	926	[3]1,659	3,320	1,536	1,784
Savings Association Insurance Fund	−5	6	−11	27	36	−9	(**)	2	−2
Federal Emergency Management Agency:									
Public Enterprise Funds	10	24	−14	36	−35	71	331	77	254
Disaster Relief	54	.....	54	201	.....	201	831	.....	831
Salaries and expenses	13	.....	13	50	.....	50	44	.....	44
Emergency management and planning assistance	24	.....	24	89	.....	89	92	.....	92
Emergency food and shelter program	24	.....	24	25	.....	25	32	.....	32
Federal Housing Finance Board	1	(**)	1	3	3	(**)	16	7	9
Federal Trade Commission	8	.....	8	22	.....	22	21	.....	21
Interstate Commerce Commission	4	.....	4	16	.....	16	16	.....	16
Legal Services Corporation	20	.....	20	108	.....	108	82	.....	82
National Archives and Records Administration	15	(**)	15	47	(**)	47	46	.....	46
National Credit Union Administration:									
Central liquidity facility	9	10	−1	242	219	23	68	75	−7
Credit union share insurance fund	47	220	−173	48	230	−182	66	124	−57
Other	−36	(**)	−36	−28	(**)	−29	−25	(**)	−26

Table 5. Outlays of the U.S. Government, January 1991 and Other Periods—Continued

[$ millions]

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Other independent agencies—Continued									
National Endowment for the Arts	12	.....	12	59	.....	59	57	.....	57
National Endowment for the Humanities	12	.....	12	43	.....	43	40	.....	40
National Labor Relations Board	14	.....	14	50	.....	50	51	.....	51
National Science Foundation	192	.....	192	678	.....	678	583	.....	583
Nuclear Regulatory Commission	40	9	32	145	29	117	133	9	124
Panama Canal Commission	38	46	−9	158	179	−21	160	154	6
Postal Service:									
Public Enterprise Funds (OFF-BUDGET)	3,312	[6]3,755	−443	14,376	14,325	50	11,223	11,479	−255
Payment to the Postal Service Fund	118	.....	118	274	.....	274	263	.....	263
Railroad Retirement Board:									
Federal windfall subsidy	26	.....	26	107	.....	107	113	.....	113
Federal payments to the railroad retirement accounts	26	.....	26	19	.....	19	104	.....	104
Milwaukee railroad restructuring, administration	(**)	.....	(**)	(**)	.....	(**)	(**)	.....	(**)
Rail Industry Pension Fund:									
Advances from FOASI fund	−76	.....	−76	−316	.....	−316	−308	.....	−308
OASI certifications	78	.....	78	317	.....	317	307	.....	307
Administrative expenses	5	.....	5	20	.....	20	19	.....	19
Interest on refunds and taxes	−4	.....	−4	−4	.....	−4	56	.....	56
Supplemental annuity pension fund	226	.....	226	884	.....	884	863	.....	863
Other	1	.....	1	2	.....	2	1	.....	1
Intrabudgetary Transactions:									
Social security equivalent benefit account	380	.....	380	1,454	.....	1,454	1,378	.....	1,378
Payments from other funds to railroad retirement trust funds	.....	.....	.....	.....	.....	.....	.....	.....	.....
Other	−26	.....	−26	−19	.....	−19	−168	.....	−168
Total—Railroad Retirement Board	634	.....	634	2,463	.....	2,463	2,364	.....	2,364
Resolution Trust Corporation	[7]−400	.....	−400	15,792	5,027	10,765	11,665	9,527	2,138
Securities and Exchange Commission	13	.....	13	54	3	52	48	4	44
Smithsonian Institution	24	.....	24	119	.....	119	97	.....	97
Tennessee Valley Authority	679	652	26	2,696	2,752	−56	2,494	2,601	−107
United States Information Agency	69	(**)	69	286	(**)	286	296	(**)	296
Other	237	4	233	466	27	439	437	25	412
Total—Other independent agencies	**6,332**	**6,061**	**271**	**45,724**	**26,339**	**19,385**	**41,223**	**29,440**	**11,783**
Undistributed offsetting receipts:									
Other Interest	.....	(**)	(**)	.....	(**)	(**)	.....	(**)	(**)
Employer share, employee retirement:									
Legislative Branch:									
United States Tax Court:									
Tax court judges survivors annuity fund	.....	.....	.....	(**)	.....	(**)	(**)	.....	(**)
Department of Defense—Civil:									
Military retirement fund	−1,457	.....	−1,457	−5,425	.....	−5,425	−5,299	.....	−5,299
Department of Health and Human Services:									
Federal old-age and survivors insurance trust fund (OFF-BUDGET):									
Federal employer contributions	−439	.....	−439	−1,498	.....	−1,498	−1,371	.....	−1,371
Payments for military service credits	.....	.....	.....	.....	.....	.....	.....	.....	.....
Federal disability insurance trust fund (OFF-BUDGET):									
Federal employer contributions	−47	.....	−47	−161	.....	−161	−137	.....	−137
Payments for military service credits	.....	.....	.....	.....	.....	.....	.....	.....	.....
Federal hospital insurance trust fund:									
Federal employer contributions	−185	.....	−185	−656	.....	−656	−628	.....	−628
Payments for military service credits	.....	.....	.....	.....	.....	.....	.....	.....	.....
Department of State:									
Foreign Service retirement and disability fund	−6	.....	−6	−27	.....	−27	−24	.....	−24
Office of Personnel Management:									
Civil Service retirement and disability fund	−694	.....	−694	−2,895	.....	−2,895	−2,503	.....	−2,503
Total—Employer share, employee retirement	−2,828	.....	−2,828	−10,662	.....	−10,662	−9,962	.....	−9,962

Table 5. Outlays of the U.S. Government, January 1991 and Other Periods—Continued

[$ millions]

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Undistributed offsetting receipts—Continued									
Interest received by trust funds:									
The Judiciary:									
Judicial survivors annuity fund	.....	.....	.....	.....	.....	.....	−3	.....	−3
Department of Defense—Civil:									
Education benefits fund	−1	.....	−1	−22	.....	−22	−20	.....	−20
Military retirement fund	21	.....	21	−3,569	.....	−3,569	−3,299	.....	−3,299
Soldiers' and Airmen's Home permanent fund	.....	.....	.....	−4	.....	−4	1	.....	1
Corps of Engineers	−4	.....	−4	−3	.....	−3	−12	.....	−12
Department of Health and Human Services:									
Federal old-age and survivors insurance trust fund (OFF-BUDGET)	−15	.....	−15	−9,059	.....	−9,059	−6,786	.....	−6,786
Federal disability insurance trust fund (OFF-BUDGET)	−2	.....	−2	−512	.....	−512	−386	.....	−386
Federal hospital insurance trust fund	−12	.....	−12	−4,320	.....	−4,320	−3,785	.....	−3,785
Federal hospital insurance catastrophic coverage reserve trust fund	.....	.....	.....	.....	.....	.....	−19	.....	−19
Federal supplementary medical insurance trust fund	−12	.....	−12	−741	.....	−741	−571	.....	−571
Federal supplementary medical insurance catastrophic coverage trust fund	.....	.....	.....	.....	.....	.....	−46	.....	−46
Department of Labor:									
Unemployment trust fund	−8	.....	−8	−2,183	.....	−2,183	−1,937	.....	−1,937
Department of State:									
Foreign Service retirement and disability fund	(**)	.....	(**)	−233	.....	−233	−213	.....	−213
Department of Transportation:									
Airport and airway trust fund	−4	.....	−4	−634	.....	−634	−596	.....	−596
Oil spill liability trust fund	(**)	.....	(**)	−2	.....	−2	.....	.....	.....
Highway trust fund	−3	.....	−3	−691	.....	−691	−722	.....	−722
Department of Veterans Affairs:									
United States government life insurance fund	(**)	.....	(**)	−6	.....	−6	−7	.....	−7
National service life insurance fund	(**)	.....	(**)	−528	.....	−528	−517	.....	−517
Environmental Protection Agency:									
Other	(**)	.....	(**)	1	.....	1	(**)	.....	(**)
Post-closure liability trust fund	.....	.....	.....	.....	.....	.....	(**)	.....	(**)
National Aeronautics and Space Administration	.....	.....	.....	(**)	.....	(**)	(**)	.....	(**)
Office of Personnel Management fund:									
Civil Service retirement and disability fund	−3	.....	−3	−10,805	.....	−10,805	−9,954	.....	−9,954
Independent agencies:									
Railroad Retirement Board:									
Railroad retirement account	−36	.....	−36	−263	.....	−263	−158	.....	−158
Other	3	.....	3	11	.....	11	−28	.....	−28
Total—Interest received by trust funds	−77	.....	−77	−33,563	.....	−33,563	−29,058	.....	−29,058
Unrealized Discount on trust fund investments	−7	.....	−7	−41	.....	−41	−33	.....	−33
Rents and Royalties on the Outer Continental Shelf lands	.....	281	−281	.....	1,334	−1,334	.....	991	−991
Total—Undistributed offsetting receipts	−2,913	281	−3,194	−44,266	1,335	−45,600	−39,053	992	−40,045
Total outlays	114,223	14,181	100,042	502,387	62,243	440,144	450,519	59,908	390,611
Total On-Budget	90,550	10,426	80,124	413,250	47,918	365,332	369,437	48,429	321,008
Total Off-Budget	23,673	3,755	19,918	89,137	14,326	74,812	81,082	11,479	69,603
Total Surplus (+) or Deficit (−)			+1,760			−84,546			−62,305
Total On-Budget			−9,012			−105,203			−75,602
Total Off-Budget			+10,772			+20,656			+13,297

MEMORANDUM

Receipts offset against outlays [$ millions]

	Current Fiscal Year to Date	Comparable Period Prior Fiscal Year
Proprietary receipts	14,821	12,425
Receipts from off-budget Federal entities	463	390
Intrabudgetary transactions	73,702	68,249
Total receipts offset against outlays	88,986	81,064

[1] Prior month adjustment.

[2] Includes FICA and SECA tax credits, non-contributory military service credits, special benefits for the aged, and credit for unnegotiated OASI benefit checks.

[3] Includes a net adjustment of $65 million which represents −$342 million for November 1990 and $407 million for December 1990 to correct agency reporting error.

[4] Includes an adjustment of $486 million for December 1990 to decrease outlays and record the redemption of agency securities.

[5] Includes an adjustment of $177 million for October 1990 to decrease outlays and record the redemption of agency securities.

[6] The Postal Service figure represents reporting for the full calendar month of January and is partially estimated. This estimate includes $981 million for postal money orders between January 11th and 31th.

[7] Includes receipts totalling $1,019 million.

... No transactions.

(**) Less than $500,000.

Note: Details may not add to totals due to rounding.

Table 6. Means of Financing the Deficit or Disposition of Surplus by the U.S. Government, January 1991 and Other Periods

[$ millions]

Assets and Liabilities Directly Related to Budget and Off-budget Activity	Net Transactions (−) denotes net reduction of either liability or asset accounts			Account Balances Current Fiscal Year		
	This Month	Fiscal Year to Date		Beginning of		Close of This month
		This Year	Prior Year	This Year	This Month	
Liability accounts						
Borrowing from the public:						
Public debt securities, issued under general financing authorities:						
Obligations of the United States, issued by:						
United States Treasury	46,589	178,096	117,154	3,218,313	3,349,820	3,396,409
Federal Financing Bank	.....	.....	.....	15,000	15,000	15,000
Total public debt securities	46,589	178,096	117,154	3,233,313	3,364,820	3,411,409
Agency securities, issued under special financing authorities (See Schedule B. For other agency borrowing, see Schedule C)	−129	−1,040	7,788	32,758	31,847	31,718
Total federal securities	46,460	177,056	124,941	3,266,073	3,396,669	3,443,129
Deduct:						
Federal securities held as investments of government accounts (See Schedule D)	14,696	47,207	43,293	795,907	828,418	843,114
Total borrowing from the public	31,764	129,849	81,649	2,470,166	2,568,251	2,600,015
Plus premium on public debt securities	−3	33	232	816	853	850
Less discount on public debt securities	6,283	17,358	7,835	60,627	71,703	77,985
Total borrowing from the public less premium & discount	25,478	112,525	74,045	2,410,355	2,497,402	2,522,880
Accrued interest payable to the public	4,811	645	−1,570	[2]44,537	40,371	45,183
Allocations of special drawing rights	59	207	224	6,823	6,970	7,030
Deposit funds	[1]−4,930	−119	−1,907	[3]8,400	13,211	8,281
Miscellaneous liability accounts (includes checks outstanding etc.)	[1]12,257	5,627	−5,525	9,882	3,253	15,510
Total liability accounts	**37,676**	**118,886**	**65,267**	**2,479,998**	**2,561,207**	**2,598,884**
Asset accounts (deduct)						
Cash and monetary assets:						
U.S. Treasury operating cash:[4]						
Federal Reserve account	18,849	20,172	−299	7,638	8,960	27,810
Tax and loan note accounts	11,777	2,489	4,378	32,517	23,228	35,006
Balance	30,627	22,660	4,078	40,155	32,188	62,815
Special drawing rights:						
Total holdings	−67	256	554	10,666	10,989	10,922
SDR certificates issued to Federal Reserve Banks	.....	−1,500	.....	−8,518	−10,018	−10,018
Balance	−67	−1,244	554	2,148	971	904
Reserve position on the U.S. quota in the IMF:						
U.S. subscription to International Monetary Fund:						
Direct quota payments	.....	.....	.....	19,699	19,699	19,699
Maintenance of value adjustments	217	756	820	5,253	5,793	6,009
Letter of credit issued to IMF	305	309	90	−14,976	−14,972	−14,667
Dollar deposits with the IMF	7	8	12	−58	−57	−50
Receivable/payable (−) for interim maintenance of value adjustments	−136	−484	−503	−1,035	−1,383	−1,519
Balance	393	589	419	8,883	9,079	9,472
Loans to International Monetary Fund	.....	.....	−30	(**)	(**)	(**)
Other cash and monetary assets	5,459	9,932	3,419	9,653	14,127	19,586
Total cash and monetary assets	36,411	31,938	8,440	60,839	56,365	92,777
Miscellaneous asset accounts	[1]7,569	7,072	−5,289	9,576	9,079	16,648
Total asset accounts	**43,981**	**39,009**	**3,152**	**70,415**	**65,444**	**109,425**
Excess of liabilities (+) or assets (−)	**−6,304**	**+79,876**	**+62,115**	**[2, 3]+2,409,582**	**+2,495,763**	**+2,489,459**
Transactions not applied to current year's surplus or deficit (See Schedule A for details)	[1]4,544	4,670	190	.....	126	4,670
Total budget and off-budget federal entities [Financing of deficit (+) or disposition of surplus (−)]	**−1,760**	**+84,546**	**+62,305**	**+2,409,582**	**+2,495,889**	**+2,494,129**

[1] Pursuant to P.L. 100-86, the proceeds of canceled checks for $4,772 million representing outstanding checks issued prior to October 1, 1989, previously held in deposit funds, has been used to reduce check-related miscellaneous liabilities −$314 million and miscellaneous assets −$53 million. The net proceeds of $4,511 million has been transferred to miscellaneous receipts of the Treasury and classified as transactions not applied to current year's surplus as deficit.

[2] Includes a cumulative adjustment of Interest Expense for the Fiscal Years 1955 through 1989.

[3] Includes a cumulative adjustment of Interest Expense for the Fiscal Years 1981 through 1989.

[4] Major source of information used to determine Treasury's operating cash include the Daily Balance Wires from Federal Reserve Banks, reporting from the Bureau of Public Debt, electronic transfers through the Treasury Financial Communication System and reconciling wires from Internal Revenue Centers. Operating cash is presented on a modified cash basis; deposits are reflected as received and withdrawals are reflected as processed.

... No transactions.

(**) Less than $500,000.

Note: Details may not add to totals due to rounding.

Table 6. Schedule A—Analysis of Change in Excess of Liabilities of the U.S. Government, January 1991 and Other Periods

[$ millions]

Classification	This Month	Fiscal Year to Date	
		This Year	Prior Year
Excess of liabilities beginning of period:			
Based on composition of unified budget in preceding period	2,495,522	2,408,750	2,187,588
Adjustments during current fiscal year for changes in composition of unified budget:			
Reclassification of Thrift Savings Plan Clearing Accounts for Defense and CIA to a non-budgetary status	.....	.....	25
Revisions by Federal Agencies to the final budget results for prior fiscal years	−591	(**)	1,313
Prior year revision for accrued interest	[1]833	[1]833	[1]833
Excess of liabilities beginning of period (current basis)	2,495,763	2,409,582	2,189,759
Budget surplus (−) or deficit:			
Based on composition of unified budget in prior fiscal year	−1,760	84,546	62,305
Changes in composition of unified budget	.....	.....	.....
Total surplus (−) or deficit (Table 2)	−1,760	84,546	62,305
Total—on-budget (Table 2)	9,012	105,203	75,602
Total—off-budget (Table 2)	−10,772	−20,656	−13,297
Transactions not applied to current year's surplus or deficit:			
Seigniorage	−32	−158	−184
Proceeds from sales of loan assets with recourse	.....	.....	.....
Profit on sale of gold	.....	.....	.....
Net receipts from cancelled checks	[2]−4,512	[2]−4,512	.....
Net gain/loss for IMF loan valuation adjustment	.....	.....	−5
Total—transactions not applied to current year's surplus or deficit	−4,544	−4,670	−190
Excess of liabilities close of period	**2,489,459**	**2,489,459**	**2,251,874**

[1] A cumulative adjustment of Interest Expense for Fiscal Years 1955 through 1989.

[2] Pursuant to P.L. 100-86, the proceeds of canceled checks for $4,772 million representing outstanding checks issued prior to October 1, 1989, previously held in deposit funds, has been used to reduce check-related miscellaneous liabilities −$314 million and miscellaneous assets −$53 million. The net proceeds of $4,511 million has been transferred to miscellaneous receipts of the Treasury and classified as transactions not applied to current year's surplus as deficit.

Table 6. Schedule B—Securities issued by Federal Agencies Under Special Financing Authorities, January 1991 and Other Periods

[$ millions)

Classification	Net Transactions (−) denotes net reduction of liability accounts			Account Balances Current Fiscal Year		
	This Month	Fiscal Year to Date		Beginning of		Close of This month
		This Year	Prior Year	This Year	This Month	
Agency securities, issued under special financing authorities:						
Obligations of the United States, issued by:						
Export-Import Bank of the United States	.....	.....	.....	(**)	(**)	(**)
Federal Deposit Insurance Corporation:						
Bank Insurance Fund	.....	[1]−479	153	2,981	2,501	2,501
FSLIC Resolution Fund	−64	[2]−546	−309	19,339	18,857	18,793
Obligations guaranteed by the United States, issued by:						
Department of Defense:						
Family housing mortgages	(**)	(**)	(**)	7	7	7
Department of Housing and Urban Development:						
Federal Housing Administration	−65	−29	−57	357	393	329
Department of the Interior:						
Bureau of Land Management	.....	.....	.....	13	13	13
Department of Transportation:						
Coast Guard:						
Family housing mortgages	.....	.....	.....	(**)	(**)	(**)
Obligations not guaranteed by the United States, issued by:						
Legislative Branch:						
Architect of the Capitol	.....	14	.....	126	140	140
Department of Defense:						
Homeowners assistance mortgages	.....	(**)	(**)	3	3	3
Independent agencies:						
National Archives and Records Administration	.....	.....	.....	302	302	302
Postal Service	.....	.....	.....	250	250	250
Tennessee Valley Authority	.....	.....	8,000	9,380	9,380	9,380
Total agency securities	**−129**	**−1,040**	**7,788**	**32,758**	**31,847**	**31,718**

....No transactions.

(**)Less than $500,000.

[1] Represents an adjustment for December 1990 to record the redemption of agency securities.

Note: Details may not add to totals due to rounding.

[2] Includes an adjustment of $177 million for October 1990 to record the redemption of agency securities.

Table 6. Schedule C (Memorandum)—Federal Agency Borrowing Financed Through the Issue of Public Debt Securities, January 1991 and Other Periods

[$ millions]

Classification	Transactions			Account Balances Current Fiscal Year		
	This Month	Fiscal Year to Date		Beginning of		Close of This month
		This Year	Prior Year	This Year	This Month	
Borrowing from the Treasury:						
Funds Appropriated to the President:						
Guaranty Reserve Fund	.....	−481	26	505	24	24
Housing and Other Credit Guarantee Program, AID	.....	15	.....	82	97	97
Department of Agriculture:						
Commodity Credit Corporation	1,614	1,261	749	16,619	16,267	17,881
Farmers Home Administration:						
Agriculture Credit Insurance Fund	.....	−5,290	−3,670	14,035	8,745	8,745
Rural Development Insurance Fund	.....	−1,405	−1,260	2,981	1,576	1576
Rural Housing Insurance Fund	.....	−2,510	−2,115	4,111	1,601	1,601
Federal Crop Insurance Corporation:						
Federal Crop Insurance Corporation Fund	.....	.....	.....	113	113	113
Rural Electrification Administration:						
Rural Communication Development Fund	.....	.....	.....	25	25	25
Rural Electrification and Telephone Revolving Fund	.....	180	213	7,865	8,045	8,045
Rural Telephone Bank	.....	.....	.....	759	759	759
Department of Commerce:						
Federal Ship Financing Fishing Vessels, NOAA	.....	.....	.....	6	6	6
Department of Education:						
College Housing and Academic Facilities Fund	12	12	36	67	67	79
College Housing Loans	.....	.....	.....	649	649	649
Department of Energy:						
Bonneville Power Administration	.....	.....	50	1,694	1,694	1,694
Department of Housing and Urban Development:						
Housing Programs:						
Federal Housing Administration Fund	200	651	325	5,537	5,988	6,188
Housing for the Elderly or Handicapped	.....	187	170	7,019	7,206	7,206
Public and Indian Housing:						
Low-Rent Public Housing	.....	50	100	.....	50	50
Department of the Interior:						
Bureau of Mines, Helium Fund	.....	.....	.....	252	252	252
Department of Justice:						
Federal Prison Industries, Incorporated	.....	.....	.....	20	20	20
Department of Transportation:						
Federal Aviation Administration:						
Aircraft Purchase Loan Guarantee Program	.....	(**)	(**)	1	1	1
Federal Railroad Administration:						
Settlements of Railroad Litigation	.....	−3	.....	−36	.....	.....
Regional Rail Reorganization Program	.....	(**)	−95	39	.....	.....
Maritime Administration:						
Federal Ship Financing Fund, Revolving Fund	.....	.....	.....	.....	.....	.....
Department of the Treasury:						
Federal Financing Bank Revolving Fund	1,979	7,744	−1,824	158,318	164,083	166,062
Veterans Administration:						
Direct Loan Revolving Fund	.....	.....	.....	1,730	1,730	1,730
Other Independent Agencies:						
Federal Emergency Management Agency:						
National Insurance Development Fund	7	8	6	138	139	146
Federal Deposit Insurance Corporation:						
FSLIC Resolution Fund	.....	.....	.....	.....	.....	.....
Pennsylvania Avenue Development Corporation:						
Land Acquisition and Development Fund	.....	.....	12	66	66	66
Railroad Retirement Board:						
Railroad Retirement Account	.....	.....	.....	2,128	2,128	2,128
Social Security Equivalent Benefit Account	231	913	866	2,369	3,051	3,282
Smithsonian Institution:						
John F. Kennedy Center Parking Facilities	.....	.....	.....	20	20	20
Tennessee Valley Authority	.....	.....	.....	150	150	150
Total agency borrowing from the Treasury financed through the issue of public debt securities	4,043	1,332	−6,411	227,263	224,552	228,595

Table 6. Schedule C (Memorandum)—Federal Agency Borrowing Financed Through the Issue of Public Debt Securities, January 1991 and Other Periods—Continued

[$ millions]

Classification	Transactions			Account Balances Current Fiscal Year		
	This Month	Fiscal Year to Date		Beginning of		Close of This month
		This Year	Prior Year	This Year	This Month	
Borrowing from the Federal Financing Bank:						
Funds Appropriated to the President:						
Foreign military sales	−474	−4,985	−143	9,756	5,244	4,770
Department of Agriculture:						
Rural Electrification Administration	17	−136	−111	23,450	23,297	23,314
Farmers Home Administration:						
Agriculture Credit Insurance Fund	...	...	...	20,343	20,343	20,343
Rural Development Insurance Fund	−155	120	150	28,031	28,306	28,151
Rural Housing Insurance Fund	...	...	...	3,675	3,675	3,675
Department of the Navy	−48	−48	−48	1,672	1,672	1,624
Department of Education:						
Student Loan Marketing Association	...	−30	−30	4,880	4,850	4,850
Department of Energy	...	...	...	...	...	...
Department of Health and Human Services, Except Social Security:						
Medical Facilities Guarantee and Loan Fund	...	...	5	157	157	157
Department of Housing and Urban Development:						
Low Rent Housing Loans and Other Expenses	...	−47	−45	1,951	1,903	1,903
Community Development Grants	−1	−12	−12	244	233	232
Department of Interior:						
Territorial and International Affairs	−1	−1	−1	55	55	54
Department of Transportation:						
Federal Railroad Administration	...	(**)	−13	23	23	23
General Services Administration:						
Federal Buildings Fund	...	98	−5	367	465	465
National Aeronautics and Space Administration:						
Space Flight, Control and Data Communications	...	−1,063	101	1,096	33	33
Small Business Administration:						
Business Loan and Investment Fund	−3	−73	−72	1,133	1,064	1,060
Independent Agencies:						
Export-Import Bank of the United States	...	30	−5	11,340	11,370	11,370
National Credit Union Administration	−1	23	−7	57	81	80
Pennsylvania Avenue Development Corporation	1	13	−63	...	12	13
Postal Service	...	...	...	6,698	6,698	6,698
Resolution Trust Corporation	2,591	14,109	...	41,482	53,000	55,591
Tennessee Valley Authority	53	−252	−1,530	16,738	16,430	16,483
Washington Metropolitan Transit Authority	...	...	...	177	177	177
Total borrowing from the Federal Financing Bank	**1,979**	**7,744**	**−1,829**	**173,325**	**179,089**	**181,068**

... No transactions.

Note: This table includes lending by the Federal Financing Bank accomplished by the purchase of agency financial assets, by the acquisition of agency debt securities, and by direct loans on behalf of an agency. The Federal Financing Bank borrows from Treasury and issues its own securities and in turn may loan these funds to agencies in lieu of agencies borrowing directly through Treasury or issuing their own securities.

Note: Details may not add to totals due to rounding.

(**) Less than $500,000.

Table 6. Schedule D—Investments of Federal Government Accounts in Federal Securities, January 1991 and Other Periods

[$ millions]

Classification	Net Purchases or Sales (−)			Securities Held as Investments Current Fiscal Year		
	This Month	Fiscal Year to Date		Beginning of		Close of This month
		This Year	Prior Year	This Year	This Month	
Federal funds:						
Department of Agriculture	(**)	(**)	−1	6	7	7
Department of Commerce	(**)	(**)	−7	9	9	9
Department of Defense	1,082	4,422	.....	.....	3,340	4,422
Department of Energy	75	198	162	2,492	2,615	2,690
Department of Health and Human Services	−4	−4	18	11	11	7
Department of Housing and Urban Development:						
Federal Housing Administration:						
Federal Housing Administration fund:						
Public debt securities	(**)	272	249	6,635	6,906	6,907
Agency securities	.....	.....	.....	.....	.....	.....
Government National Mortgage Association:						
Management and liquidating functions fund:						
Public debt securities	2	3	3	4	4	7
Agency securities	.....	.....	.....	65	65	65
Guarantees of mortgage-backed securities:						
Public debt securities	16	117	39	2,051	2,151	2,168
Agency securities	−3	−4	7	79	78	76
Housing management:						
Community disposal operations fund:						
Agency securities	.....	.....	.....	.....	.....	.....
Other	20	20	32	145	145	165
Department of the Interior:						
Public debt securities	18	−32	−3	1,357	1,307	1,326
Agency securities	.....	.....	.....	.....	.....	.....
Department of Labor	40	−18	4	1,607	1,549	1,589
Department of Transportation	19	65	32	604	650	669
Department of the Treasury	204	−709	−503	1,954	1,041	1,246
Department of Veterans Affairs:						
Veterans reopened insurance fund	−1	23	22	674	697	696
Canteen Service Revolving Fund	.....	.....	.....	45	45	45
Guaranty and Indemnity Fund	17	66	.....	113	162	179
Independent agencies:						
Export-Import Bank of the United States	105	519	184	78	492	597
Federal Emergency Management Agency:						
National insurance development fund	.....	.....	.....	200	200	200
Federal Deposit Insurance Corporation:						
Bank Insurance Fund	449	−1,734	−1,673	8,438	6,255	6,704
FSLIC Resolution Fund:						
Public debt securities	382	−310	−1,500	902	210	592
Savings Association Insurance Fund	11	8	101	13	10	21
Postal Service	499	1,164	1,222	3,064	3,729	4,228
National Credit Union Administration	209	211	84	1,895	1,897	2,107
Tennessee Valley Authority	30	−309	6,645	5,447	5,109	5,139
Other	−57	445	79	2,699	3,201	3,144
Total public debt securities	3,119	4,418	5,190	40,445	41,744	44,863
Total agency securities	−3	−4	7	145	143	141
Total Federal funds	3,117	4,414	5,197	40,590	41,887	45,004
Trust funds:						
Legislative Branch:						
United States Tax Court	(**)	(**)	(**)	3	4	4
Library of Congress	.....	1	(**)	4	5	5
Other	(**)	(**)	3	25	25	25
The Judiciary:						
Judicial survivors annuity fund	.....	−3	2	158	155	155
Department of Agriculture	(**)	1	15	11	11	12
Department of Commerce	.....	(**)	(**)	.....	(**)	(**)
Department of Defense—Military	1	(**)	(**)	8	8	8
Department of Defense—Civil:						
Military Retirement Fund	−512	11,516	12,175	64,752	76,781	76,268
Other	16	39	93	1,018	1,041	1,057

Table 6. Schedule D—Investments of Federal Government Accounts in Federal Securities, January 1991 and Other Periods—Continued

[$ millions]

Classification	Net Purchases or Sales (−)			Securities Held as Investments Current Fiscal Year		
	This Month	Fiscal Year to Date		Beginning of		Close of This month
		This Year	Prior Year	This Year	This Month	
Trust funds—Continued						
Department of Health and Human Services:						
Federal old-age and survivors insurance trust fund:						
Public debt securities	12,305	20,227	12,805	203,717	211,638	223,943
Federal disability insurance trust fund	1,026	410	−46	11,505	10,890	11,915
Federal hospital insurance trust fund:						
Public debt securities	2,728	4,795	3,872	96,249	98,315	101,044
Agency securities	...	...	...	...	...	...
Federal supplementary medical insurance trust fund	162	1,558	2,433	14,286	15,682	15,844
Other	8	31	120	386	408	417
Department of the Interior:						
Public debt securities	−56	6	88	210	272	216
Agency securities	...	...	...	...	...	...
Department of Labor:						
Unemployment trust fund	−2,076	−1,764	−540	50,528	50,840	48,764
Other	−10	−34	−26	48	24	14
Department of State:						
Foreign service retirement and disability fund	−18	259	242	4,881	5,157	5,140
Other	...	...	(**)	...	...	...
Department of Transportation:						
Airport and airway trust fund	−727	486	908	14,312	15,525	14,798
Highway trust fund	25	−31	879	16,679	16,622	16,647
Other	32	95	−19	900	962	995
Department of the Treasury	57	−14	10	152	80	137
Department of Veterans Affairs:						
Government life insurance fund	1	−3	−3	164	160	162
National service life insurance:						
Public debt securities	−56	257	273	10,917	11,230	11,174
Veterans special life insurance fund	−8	40	41	1,298	1,346	1,338
General Post Fund National Homes	...	1	3	31	31	31
Environmental Protection Agency	−12	28	228	2,742	2,782	2,770
National Aeronautics and Space Administration	(**)	10	(**)	15	25	25
Office of Personnel Management:						
Civil service retirement and disability fund:						
Public debt securities	−1,394	4,139	3,883	235,686	241,219	239,826
Employees health benefits fund	23	365	245	4,612	4,953	4,976
Employees life insurance fund	31	283	262	10,606	10,858	10,889
Retired employees health benefits fund	...	...	(**)	1	1	1
Independent agencies:						
Federal Deposit Insurance Corporation	...	...	...	...	...	...
Federal Emergency Management Agency	...	...	...	1	1	1
Harry S. Truman Memorial Scholarship Trust Fund	(**)	1	2	49	50	50
Japan-United States Friendship Commission	(**)	1	(**)	16	17	17
Railroad Retirement Thrift Investment Board	...	...	...	...	...	...
Railroad Retirement Board	32	91	145	9,271	9,329	9,362
Other	1	3	−1	78	81	81
Total public debt securities	11,579	42,793	38,096	755,317	786,531	798,110
Total agency securities	...	...	...	...	...	...
Total trust funds	**11,579**	**42,793**	**38,096**	**755,317**	**786,531**	**798,110**
Grand total	**14,696**	**47,207**	**43,293**	**795,907**	**828,418**	**843,114**

... No transactions.
(**)Less than $500,000.

Note: Investments are in public debt securities unless otherwise noted.
Note: Details may not add to totals due to rounding.

Table 7. Receipts and Outlays of the U.S. Government by Month, Fiscal Year 1991

[$ millions]

Classification	Oct.	Nov.	Dec.	Jan.	Feb.	March	April	May	June	July	Aug.	Sept.	Fiscal Year To Date	Comparable Period Prior F.Y.
Receipts														
Individual income taxes	40,691	27,156	46,471	50,882									165,200	163,439
Corporation income taxes	1,614	1,294	22,523	3,829									29,260	25,111
Social insurance taxes and contributions:														
Employment taxes and contributions	25,144	31,209	24,918	38,472									119,743	104,435
Unemployment insurance	1,082	2,098	217	778									4,175	3,849
Other retirement contributions	373	416	345	354									1,488	1,483
Excise taxes	3,011	2,953	3,005	2,931									11,899	11,227
Estate and gift taxes	1,065	845	741	906									3,557	3,182
Customs duties	1,528	1,354	1,281	1,324									5,487	5,647
Miscellaneous receipts	4,203	5,494	2,765	2,326									14,789	9,933
Total—budget receipts this year	**78,711**	**72,819**	**102,266**	**101,802**									**355,598**	.....
(On-budget)	**58,750**	**47,842**	**82,425**	**71,112**									**260,130**	.....
(Off-budget)	**19,960**	**24,977**	**19,841**	**30,690**									95,468	.....
Total—budget receipts prior year	*68,426*	*71,213*	*89,130*	*99,538*									.....	*328,306*
(On-budget)	*50,122*	*51,989*	*69,052*	*74,243*									.....	*245,407*
(Off-budget)	*18,304*	*19,223*	*20,077*	*25,295*									.....	*82,900*
Outlays														
Legislative Branch	209	219	144	189									762	685
The Judiciary	112	128	164	193									597	507
Executive Office of the President	17	11	17	16									61	51
Funds Appropriated to the President:														
International security assistance	447	4,756	316	−173									5,346	3,392
International development assistance	415	151	211	306									1,083	1,190
Other	−262	−447	−517	334									−892	−620
Department of Agriculture:														
Foreign assistance, special export programs and Commodity Credit Corporation	1,123	1,804	2,820	1,614									7,361	4,922
Other	3,695	4,670	2,533	2,939									13,838	11,381
Department of Commerce	257	334	252	192									1,035	1,009
Department of Defense:														
Military:														
Department of the Army	7,046	8,554	7,292	6,376									29,268	24,975
Department of the Navy	8,420	9,504	8,000	6,972									32,896	31,184
Department of the Air Force	7,253	9,207	8,503	5,741									30,704	29,893
Defense agencies	1,375	1,755	1,372	1,779									6,281	6,562
Total Military	24,093	29,021	25,168	20,868									99,150	92,614
Civil	2,174	2,192	2,119	2,251									8,736	8,186
Department of Education	2,308	2,065	2,329	2,508									9,210	8,390
Department of Energy	1,339	1,177	1,097	896									4,509	4,287
Department of Health and Human Services, except Social Security:														
Public Health Service	1,264	1,168	1,114	1,201									4,747	4,290
Health Care Financing Administration:														
Grants to States for Medicaid	3,901	3,844	3,840	4,131									15,717	12,672
Federal hospital ins. trust fund	4,800	5,829	5,369	5,687									21,685	21,044
Federal supp. med. ins. trust fund	3,492	4,044	3,673	3,759									14,968	13,690
Federal supp. med. ins. catastrophic coverage	.....	.....	.....	.....									.....	51
Other	2,795	2,751	1,943	2,926									10,414	11,515
Social Security Administration	2,792	2,346	−1,473	1,521									5,185	4,657
Family Support Administration	1,485	1,131	1,535	1,854									6,005	5,019
Human Development Service	441	404	922	927									2,694	2,257
Other	−3,686	−3,671	−2,952	−3,938									−14,247	−15,486
Department of Health and Human Services, Social Security:														
Federal old-age and survivors ins. trust fund	18,871	19,332	19,130	19,908									77,240	71,478
Federal disability ins. trust fund	2,118	2,190	2,176	2,296									8,781	8,067
Other	−1,539	−7	2,857	−1,341									−30	−1,007

Table 7. Receipts and Outlays of the U.S. Government by Month, Fiscal Year 1991—Continued

[$ millions]

Classification	Oct.	Nov.	Dec.	Jan.	Feb.	March	April	May	June	July	Aug.	Sept.	Fiscal Year To Date	Comparable Period Prior F.Y.
Outlays—Continued														
Department of Housing and Urban Development	1,977	2,135	1,924	1,870									7,906	6,827
Department of the Interior	592	599	435	594									2,220	2,214
Department of Justice	991	823	528	644									2,986	2,278
Department of Labor:														
Unemployment trust fund	1,643	1,682	2,006	2,798									8,128	6,255
Other	599	165	564	430									1,759	1,095
Department of State	376	695	313	153									1,537	1,369
Department of Transportation:														
Highway trust fund	1,422	1,240	1,364	1,108									5,134	4,980
Other	1,358	1,083	1,423	1,451									5,315	4,917
Department of the Treasury:														
Interest on the public debt	18,082	21,883	46,784	18,373									105,121	94,413
Other	−2,522	−2,535	−240	−1,208									−6,505	−4,157
Department of Veterans Affairs:														
Compensation and pensions	1,304	2,563	1,324	59									5,250	3,848
National service life	63	62	69	72									267	245
United States government life	2	2	2	2									9	10
Other	1,516	1,390	1,033	815									4,754	4,730
Environmental Protection Agency	493	456	447	423									1,819	1,602
General Services Administration	103	389	−334	160									318	−606
National Aeronautics and Space Administration	1,351	1,155	1,396	851									4,753	4,071
Office of Personnel Management	2,788	2,476	2,828	3,267									11,359	10,345
Small Business Administration	201	35	1	39									276	195
Independent agencies:														
Federal Deposit Insurance Corp.:														
Bank Insurance Funds	815	280	583	−442									1,236	1,806
FSLIC Resolution Fund	496	267	565	330									1,659	1,784
Savings Association Fund	−16	1	17	−11									−9	−2
Postal Service:														
Public Enterprise Funds (Off Budget)	13	349	130	−443									50	−255
Payment to the Postal Service Fund	127	.....	29	118									274	263
Resolution Trust Corporation	5,683	2,810	2,673	−400									10,765	2,138
Tennessee Valley Authority	18	−22	−78	26									−56	−107
Other independent agencies	1,391	1,843	1,138	1,093									5,465	6,155
Undistributed offsetting receipts:														
Employer share, employee retirement	−2,753	−2,494	−2,587	−2,828									−10,662	−9,962
Interest received by trust funds	−302	−3,954	−29,230	−77									−33,563	−29,058
Rents and royalties on Outer Continental Shelf lands	−468	−281	−304	−281									−1,334	−991
Other	−13	−11	−10	−8									−41	−33
Totals this year:														
Total outlays	109,995	120,529	109,578	100,042									440,144	.....
(On-budget)	91,083	99,080	95,045	80,124									365,332	.....
(Off-budget)	18,913	21,449	14,533	19,918									74,812	.....
Total—surplus (+) or deficit (−)	−31,285	−47,711	−7,311	+1,760									−84,546	.....
(On-budget)	−32,332	−51,238	−12,620	−9,012									−105,203	.....
(Off-budget)	+1,048	+3,528	+5,309	+10,772									+20,656	.....
Total—borrowing from the public less premium & discount	27,809	46,062	13,176	25,478									112,525	74,045
Totals—outlays prior year	*94,510*	*100,945*	*103,901*	*91,256*									.....	*390,611*
(On-budget)	*74,722*	*81,041*	*92,304*	*72,941*									.....	*321,008*
(Off-budget)	*19,787*	*19,904*	*11,598*	*18,315*									.....	*69,603*
Total—surplus (+) or deficit (−) prior year	*−26,084*	*−29,732*	*−14,772*	*+8,282*									.....	*−62,305*
(On-budget)	*−24,600*	*−29,052*	*−23,251*	*+1,302*									.....	*−75,602*
(Off-budget)	*−1,483*	*−680*	*+8,480*	*+6,980*									.....	*+13,297*

....No transactions.
(* *)Less than $500,000.
Note: Details may not add to totals due to rounding.

Table 8. Trust Fund Impact on Budget Results and Investment Holdings as of January 31, 1991

[$ millions]

Classification	This Month			Fiscal Year to Date			Securities held as Investments Current Fiscal Year		
							Beginning of		Close of This Month
	Receipts	Outlays	Excess	Receipts	Outlays	Excess	This Year	This Month	
Trust receipts, outlays, and investments held:									
Airport	387	1,001	−615	1,999	1,726	273	14,312	15,525	14,798
Black lung disability	67	51	16	225	201	23	.....	.....	.....
Federal disability insurance	3,043	2,296	746	9,152	8,781	371	11,505	10,890	11,915
Federal employees life and health	.....	−68	68	.....	−625	625	15,219	15,812	15,866
Federal employees retirement	1,063	3,103	−2,040	15,575	11,016	4,559	240,729	246,535	245,124
Federal hospital insurance	7,719	5,687	2,032	27,019	21,685	5,334	96,249	98,315	101,044
Federal old-age and survivors insurance	29,491	19,908	9,583	97,576	77,240	20,336	203,717	211,638	223,943
Federal supplementary medical insurance	3,842	3,759	84	16,006	14,968	1,038	14,286	15,682	15,844
FSMI catastrophic coverage	(**)	.....	(**)	(**)	.....	(**)	.....	.....	.....
Highways	1,414	1,198	217	5,593	5,511	82	16,679	16,622	16,647
Military advances	1,147	1,553	−406	4,920	4,332	588	.....	.....	.....
Railroad retirement	433	608	−175	1,583	2,357	−774	9,271	9,329	9,362
Military retirement	1,437	1,952	−515	19,776	7,481	12,295	64,752	76,781	76,268
Unemployment	812	2,798	−1,986	6,378	8,128	−1,750	50,528	50,840	48,764
Veterans life insurance	42	128	−86	672	373	300	12,380	12,736	12,674
All other trust	361	255	106	1,390	1,201	188	5,694	5,815	5,851
Total trust fund receipts and outlays and investments held from Table 6-D	**51,258**	**44,229**	**7,029**	**207,863**	**164,376**	**43,487**	**755,317**	**786,521**	**798,100**
Less interfund transactions	7,277	7,277	.....	65,712	65,712	.....			
Trust fund receipts and outlays on the basis of tables 4 & 5	43,981	36,952	7,029	142,151	98,664	43,487			
Total federal fund receipts and outlays	**60,139**	**65,408**	**−5,268**	**222,922**	**350,956**	**−128,033**			
Less interfund transactions	12	12	.....	56	56	.....			
Federal fund receipts & outlays on the basis of tables 4 & 5	60,127	65,395	−5,268	222,866	350,899	−128,033			
Less offsetting proprietary receipts	2,305	2,305	.....	9,419	9,419	.....			
Net budget receipts & outlays	**101,802**	**100,042**	**1,760**	**355,598**	**440,144**	**−84,546**			

....No transactions.

Note: Interfund receipts and outlays are transactions between Federal funds and trust funds such as Federal payments and contributions, and interest and profits on investments in Federal securities. They have no net effect on overall budget receipts and outlays since the receipts side of such transactions is offset against budget outlays. In this table, interfund receipts are shown as an adjustment to arrive at total receipts and outlays of trust funds respectively.

Note: Details may not add to totals due to rounding.

Table 9. Summary of Receipts by Source, and Outlays by Function of the U.S. Government, January 1991 and Other Periods

[$ millions]

Classification	This Month	Fiscal Year To Date	Comparable Period Prior Fiscal Year
RECEIPTS			
Individual income taxes	50,882	165,200	163,439
Corporation income taxes	3,829	29,260	25,111
Social insurance taxes and contributions:			
Employment taxes and contributions	38,472	119,743	104,435
Unemployment insurance	778	4,175	3,849
Other retirement contributions	354	1,488	1,483
Excise taxes	2,931	11,899	11,227
Estate and gift taxes	906	3,557	3,182
Customs	1,324	5,487	5,647
Miscellaneous	2,326	14,789	9,933
Total	**101,802**	**355,598**	**328,306**
NET OUTLAYS			
National defense	21,874	102,753	95,702
International affairs	395	6,247	5,216
General science, space, and technology	1,013	5,346	4,756
Energy	71	1,035	1,248
Natural resources and environment	1,398	7,051	6,500
Agriculture	1,516	7,812	5,081
Commerce and housing credit	−144	17,149	7,464
Transportation	2,658	10,852	10,126
Community and regional development	663	2,927	3,588
Education, training, employment and social services	4,045	14,687	13,093
Health	5,663	21,595	17,785
Medicare	8,421	32,680	30,677
Income security	14,299	54,781	46,386
Social security	22,204	85,558	79,155
Veterans benefits and services	962	10,339	8,880
Administration of justice	978	3,871	3,393
General government	1,071	5,150	4,007
Interest	16,064	62,307	58,511
Undistributed offsetting receipts	−3,109	−11,996	−10,954
Total	**100,042**	**440,144**	**390,611**

Note: Details may not add to totals due to rounding.

GPO 862-530

Explanatory Notes

1. Flow of Data Into Monthly Treasury Statement

The Monthly Treasury Statement (MTS) is assembled from data in the central accounting system. The major sources of data include monthly accounting reports by Federal entities and disbursing officers, and daily reports from the Federal Reserve banks. These reports detail accounting transactions affecting receipts and outlays of the Federal Government and off-budget Federal entities, and their related effect on the assets and liabilities of the U.S. Government. Information is presented in the *MTS* on a modified cash basis.

2. Notes on Receipts

Receipts included in the report are classified into the following major categories: (1) budget receipts and (2) offsetting collections (also called applicable receipts). Budget receipts are collections from the public that result from the exercise of the Government's sovereign or governmental powers, excluding receipts offset against outlays. These collections, also called governmental receipts, consist mainly of tax receipts (including social insurance taxes), receipts from court fines, certain licenses, and deposits of earnings by the Federal Reserve System. Refunds of receipts are treated as deductions from gross receipts.

Offsetting collections are from other Government accounts or the public that are of a business-type or market-oriented nature. They are classified into two major categories: (1) offsetting collections credited to appropriations or fund accounts, and (2) offsetting receipts (i.e., amounts deposited in receipt accounts). Collections credited to appropriation or fund accounts normally can be used without appropriation action by Congress. These occur in two instances: (1) when authorized by law, amounts collected for materials or services are treated as reimbursements to appropriations and (2) in the three types of revolving funds (public enterprise, intragovernmental, and trust); collections are netted against spending, and outlays are reported as the net amount.

Offsetting receipts in receipt accounts cannot be used without being appropriated. They are subdivided into two categories: (1) proprietary receipts—these collections are from the public and they are offset against outlays by agency and by function, and (2) intragovernmental funds—these are payments into receipt accounts from Governmental appropriation or fund accounts. They finance operations within and between Government agencies and are credited with collections from other Government accounts. The transactions may be intrabudgetary when the payment and receipt both occur within the budget or from receipts from off-budget Federal entities in those cases where payment is made by a Federal entity whose budget authority and outlays are excluded from the budget totals.

Intrabudgetary transactions are subdivided into three categories: (1) interfund transactions, where the payments are from one fund group (either Federal funds or trust funds) to a receipt account in the other fund group; (2) Federal intrafund transactions, where the payments and receipts both occur within the Federal fund group; and (3) trust intrafund transactions, where the payments and receipts both occur within the trust fund group.

Offsetting receipts are generally deducted from budget authority and outlays by function, by subfunction, or by agency. There are four types of receipts, however, that are deducted from budget totals as undistributed offsetting receipts. They are: (1) agencies' payments (including payments by off-budget Federal entities) as employers into employees retirement funds, (2) interest received by trust funds, (3) rents and royalties on the Outer Continental Shelf lands, and (4) other interest (i.e., interest collected on Outer Continental Shelf money in deposit funds when such money is transferred into the budget).

3. Notes on Outlays

Outlays are generally accounted for on the basis of checks issued by Government disbursing officers, and cash payments made. Certain intragovernmental outlays do not require issuance of checks. An example would be charges made against appropriations representing a part of employees' salaries which are withheld for individual income taxes, and for savings bond allotments. Outlays are stated net of offsetting collections and refunds representing reimbursements as authorized by law, refunds of money previously expended, and receipts of revolving and management funds. Interest on the public debt (public issues) is recognized on the accrual basis. Outlays of off-budget Federal entities are excluded from budget outlay totals.

4. Processing

The data on payments and collections are reported by account symbol into the central accounting system. In turn, the data are extracted from this system for use in the preparation of the *MTS*.

There are two major checks which are conducted to assure the consistency of the data reported:

1. Verification of payment data. The monthly payment activity reported by Federal entities on their Statements of Transactions is compared to the payment activity of Federal entities as reported by disbursing officers.
2. Verification of collection data. Reported collections appearing on Statements of Transactions are compared to deposits as reported by Federal Reserve banks.

5. Other Sources of Information About Federal Government Financial Activities

- *A Glossary of Terms Used in the Federal Budget Process, March 1981* (Available from the U.S. General Accounting Office, Gaithersburg, Md. 20760). This glossary provides a basic reference document of standardized definitions of terms used by the Federal Government in the budgetmaking process.

- *Daily Treasury Statement* (Available from GPO, Washington, D.C. 20402, on a subscription basis only). *The Daily Treasury Statement* is published each working day of the Federal Government and provides data on the cash and debt operations of the Treasury.

- *Monthly Statement of the Public Debt of the United States* (Available from GPO, Washington, D.C. 20402 on a subscription basis only). This publication provides detailed information concerning the public debt.

- *Treasury Bulletin* (Available from GPO, Washington, D.C. 20402, by subscription or single copy). Quarterly. Contains a mix of narrative, tables, and charts on Treasury issues, Federal financial operations, international statistics, and special reports.

- *Budget of the United States Government, Fiscal Year 19__* (Available from GPO, Washington, D.C. 20402). This publication is a single volume which provides budget information and contains:

  -Appendix, The Budget of the United States Government, FY 19__
  -The United States Budget in Brief, FY 19__
  -Special Analyses
  -Historical Tables
  -Management of the United States Government
  -Major Policy Initiatives

- *United States Government Annual Report and Appendix* (Available from Financial Management Service, U.S. Department of the Treasury, Washington, D.C. 20226). This annual report presents budgetary results at the summary level. The appendix presents the individual receipt and appropriation accounts at the detail level.

Scheduled Release

The release date for the February 1991 Statement will be 2:00 p.m. EST March 21, 1991.

For sale by the Superintendent of Documents, U.S. Government Printing Office, Washington, D.C. 20402 (202) 783-3238. The subscription price is $22.00 per year (domestic), $27.50 per year (foreign).
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